179.

SUPREME COURT OF THE UNITED STATES.

No. 44.

JONATHAN MEREDITH AND THOMAS ELLICOTT, PLAINTIFFS IN ERROR

VERSUS

THE UNITED STATES.

ERROR TO THE CIRCTIT COURT, U. S. FOR THE DIST. OF MARYLAND.

INDEX.

	Original.	*Print.*
Writ	1	3
Declaration	2	4
Marshal's return	4	5
Appearance	4	5
Rule Plea	4	5
Plea and Issue	5	6
Jury	6	6
Verdict	6	6
Judgment	6	6
Defendants' 1st Exception	7	7
Import Manifest of the brig Brazillian	10	10, 11
Entry	12	12, 13
Import Manifest of ship Unicorn	24	24
Entry	28	28, 29
Deed of Trust from S. Smith & Buchanan to Thomas Ellicott and Jonathan Meredith	32	34
Awards under the French Treaty in favor of Ellicott & Meredith, trustees of Smith & Buchanan	41	39
Duty Bond on the cargo of the ship Unicorn	42	40
do do brig Brazillian	43	41
do do do	44	42
do do do	45	42
Record of judgment in the District Court	47	43
do do do	51	46
do do do	55	49
do do do	59	52
First Revival of judgment by sci. fa.	63	55
do do do	66	57
do do do	70	60
Second do do	73	62
do do do	80	66
do do do	86	71

First revival of judgment by sci. fa. against John S Hollins and James A. Buchanan	93	75
Awards in favor of Lemuel Taylor	98	79
Letter from the Solicitor of the Treasury to the Dist. Attorney of Maryland	99	80
Letter from same to same, 15th July, 1836	100	81
Letter from same to Sec. of Treasury, 5th October, 1836	101	81
Letter from same to same 26th do	103	82
Letter from R. L. Colt to Sol'r. of Treasury, 30 June, 1836	105	84
Collector's statement	106	85
Letter from Comptroller of the Treasury to Register of the Treas. 26th Feb. 1836	110	87
Letter from same to same, 24th Dec. 1836	110	88
Letter from same to same, 1st Feb. 1837	111	88
Schedule of Debentures deposited with the Collector at Baltimore by Hollins & McBlair	112	90, 91
Schedule of Duty Bonds on which Lemuel Taylor is surety, unpaid in the custom house	114	94, 95
Schedule of do. on which he is principal, unpaid	114	96, 97
Statement of bonds on duties remaining unpaid on which the name of Lemuel Tylor appears as surety	116	98
Statement of Debentures dependent on the above bonds, which have been placed in the hands of the Collector by Hollins & McBlair	116	99
Statement same as page 116 with Collector's certificate	118	100, 101
Letter from Dist. Attorney af Maryland to Solicitor of Treasury, 30th June, 1836	120	102
Letter from same to same, same date	120	103
Letter from R. L. Colt to Solicitor of Treasury, 30th June, 1836	123	104
Letter from same to Sec. of Treasury, 30th June, 1836	124	105
Letter from Dist. Att. of Maryland to Sol'r. of Treas. 4th July, 1836	126	107
Letter from same to same, 14th July, 1836	127	107
Letter from F. S. Key, Esq. to Sec. of Treas. 22d July, 1836	128	108
Letter from Dist. Att. of Md. to Solr. of Treas. 31st Aug. 1836	129	109
Letter from J. Meredith to same, 19th Sept. 1836	130	109
Letter from same to same, 26th Sept. 1836	131	110
Mr. Pleasanton's Notes	134	112
Defendants' 2d Exception	151	123
Plaintiffs' Prayer	151	123
Defendants' Prayers	153	124
Writ of Error	159	127
Citation	161	128
Agreement	161	128

180.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a circuit court of the United States for the fourth circuit in and for the Maryland District, begun and held at the city of Baltimore on the first Monday in October, in the year of our Lord one thousand eight hundred and thirty-seven.

Present, the Honorable Roger B. Taney, Chief Justice of the Supreme Court of the United States; Upton S. Heath, Judge of Maryland District; Nathaniel Williams, Esquire, Attorney; Nicholas Snider, Esquire, Marshal; Thomas Spicer, Clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JONATHAN MEREDITH, &
THOMAS ELLICOTT.

Be it remembered, that heretofore, to wit, on the fourth day of July, in the year of our Lord one thousand eight hundred and thirty-six, the said United States of America, by Nathaniel Williams, attorney of the United States, in and for the district of Maryland, prosecuted and sued forth out of the circuit here, the writ of the United States of America of capias ad respondendum, directed to the marshal of the Maryland district aforesaid, in the words and of the tenor following, to wit:

WRIT.

THE UNITED STATES OF AMERICA.
District of Maryland, to wit:

To the Marshal for Maryland district, greeting:

We command you, that you take Jonathan Meredith and [Seal.] Thomas Ellicott, late of the Maryland district, and that them, so taken, you safe keep, so that you have their bodies before the judges of the circuit court of the United States for the fourth circuit in and for the Maryland district, at the United States court room in the city of Baltimore, on the first day of November next, to answer unto the United States of America, in a plea of trespass on the case, &c. Hereof fail not at your peril, and have you then and there this writ. Witness the honorable Roger B. Taney, chief justice of our Supreme Court, the second Monday in January, in the year of our Lord one thousand eight hundred and thirty-six.

N. W. issued 4th day of July, 1836.

THO. SPICER, *Clerk of Circuit Court.*

And the aforesaid United States of America, by their attorney aforesaid, on the day of prosecuting and suing forth of the aforesaid writ, declared against the said Jonathan Meredith and Thomas Ellicott in the plea aforesaid, in form following to wit:

DECLARATION.

THE UNITED STATES OF AMEAICA,
Maryland District, ss.

Jonathan Meredith and Thomas Ellicott, late of the Maryland district, gentlemen, were attached to answer unto the United States of America, in a plea of trespass on the case, &c.

And whereupon, the United States of America, by Nathaniel Williams, attorney of the United States, in and for the district of Maryland, complain, for that, whereas, the said Jonathan Meredith and Thomas Ellicott the defendants in this cause, on the first day of July, in the year eighteen hundred and thirty-six, to wit, at the district aforesaid, was indebted to the said United States in the sum of eighty thousand dollars, for divers goods, wares and merchandise, by the said United States before that time sold and delivered to the said defendants, and at their special instance and request; and, also, in a like sum, for money by the said United States before that time lent and advanced to, and paid, laid out and expened for the said defendants and at their like special instance and request; and, also, in a like sum for other money by the said defendants, before that time had and received to and for the use of the said United States; and, being so indebted, the said defendants in consideration thereof afterwards, to wit, on the day and year aforesaid, at the district aforesaid, undertook, and then and their faithfully promised the said United States to pay them the said several sums of money in this count mentioned, when the said defendants should be thereunto afterwards requested.

And, whereas, also, the said defendant afterwards, to wit, on the day and year aforesaid, at the district aforesaid, accounted with the said United States, of and concerning divers other sums of money, before that time due and owing from the said defendants to the said United States, and then being in arrear and unpaid; and upon such accounting the said defendants were then and there found to be in arrear and indebted to the said United States in another large sum of money, to wit, in further the sum of eighty thousand dollars; and, being so found in arrear and indebted, the said defendants in consideration thereof, afterwards, to wit, on the day and year aforesaid, at the district aforesaid, undertook and faithfully promised the said United States to pay them the last mentioned sum of money, when the said defendants should be thereto afterwards requested.

Nevertheless, the said defendants, not regarding their said promises and undertakings, have not yet paid the aforesaid several sums of money, or either of them or any part of either of them to the said United States, (although so to, the said defendants were requested by the said United States, to wit, on the day and year aforesaid, and

often afterwards, at the district aforesaid.) but to pay the same the said defendants have hitherto altogether refused, and do still refuse so to do; to the damage of the said United States ninety thousand dollars, and thereupon they bring suit, &c.

NATHANIEL WILLIAMS,
District Att'y Md. Dist.

At which mentioned first day of November in the year of our Lord one thousand eight hundred and thirty-six, being the day of the return of the aforegoing writ, come into the circuit court here, the said United States of America by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to wit, Nicholas Snider, gentlemen, to whom the said aforegoing writ was in form aforesaid, directed, makes return thereof to the court here thus endorsed, to wit:

MARSHAL'S RETURN.

"July 6, 1836, *Cepi*, Jonathan Meredith and Thomas Ellicott.—
NICHOLAS SNIDER, *Marshal.*"

APPEARANCE.

And the said Jonathan Meredith and Thomas Ellicott being called, appear in court here, by Jonathan Meredith their attorney.

RULE PLEA.

And thereupon, on motion of the said United States of America by their attorney aforesaid, it is ruled by the court here, that the said Jonathan Meredith and Thomas Ellicott answer to the declaration aforesaid, of the said United States of America, in the plea aforesaid, or judgment by the court here, will be entered against them in default thereof: and the said Jonathan Meredith and Thomas Ellicott by their attorney aforesaid, defend the force and injury, when, and so forth, and pray leave of the court here to imparle until the first Monday in April next, and then to answer to the declaration aforesaid, of the said United States of America in the plea aforesaid; and to them it is granted. The same day is given to the aforesaid, United States of America, also. At which said first Monday in April, in the year of our Lord one thousand eight hundred and thirty-seven, to which said day the said Jonathan Meredith and Thomas Ellicott had leave to imparle, and then to answer to the declaration aforesaid of the said United States of America in the plea aforesaid, come again into the circuit court here, as well the said United States of America, by Nathaniel Williams, John Nelson and John Glenn their attorneys, as the said Jonathan Meredith and Thomas Ellicott by their Attorney aforesaid, as before, defend the force and injury when and so forth, and say, that they did not assume upon themselves in manner and form as aforesaid United States of America, above

against them have complained, and of this they put themselves upon the country, and the said United States of America in like manner, and so forth; therefore let a jury thereon appear before the court here, on the first Monday in October next, by whom &c., and who neither, &c., to recognise &c., because as well, &c., the same day is given to the said parties then and there, &c.

And now, at this day, to wit, the said first Monday in October, in the year of our Lord one thousand eight hundred and thirty seven, come again into the circuit court here, as well the said United States of America, by their attorneys aforesaid, as the said Jonathan Meredith and Thomas Ellicott, by Jonathan Meredith, David Stewart and John V. L. McMahon their attorneys, whereupon for trying the issue aforesaid, it is ordered by the court here, that twenty persons from the pannel of petit jurors returned to the court here, by the marshal of the Maryland district aforesaid, be drawn by ballot; and thereupon the twenty persons, being so drawn by ballot, and written upon two lists, one of which said lists is delivered to the counsel for the respective parties, and the counsel for each of the said parties having stricken out four persons from the said lists, thereupon the remaining twelve persons being called, come to wit:

JURY.

Fielding Lucas, jr. Walter Pendue, Thomas Hutchins, William Hillery, Henry Rupey, Victor Holmes, Angus Greome, Robert Garrett, Jethro Johnson, James McLanahan, Clarkson West, Basil S. Elder.

VERDICT.

Who being empannelled and sworn to say the truth in the premises, upon their oath to say, that the said Jonathan Meredith and Thomas Ellicott, did assume upon themselves, in manner and form as the aforesaid United States of America within against them have complained, and they assess the damages of the said United States of America, sustained by occasion of the non performance of the promises and assumptions aforesaid, to the sum of fifty thousand dollars current money.

JUDGMENT.

Therefore, it is considered by the court here, that the aforesaid United States of America recover against the said Jonathan Meredith and Thomas Ellicott as well as the sum of fifty thousand dollars current money, their damages aforesaid, by the jurors aforesaid, in form aforesaid, assessed to be sustained by occasion of the non performance of the promises and assumptions aforesaid, as the sum by the court here, unto them the said United States of America, on their assent adjudged for their costs and charges by them about their suit in this behalf laid out and expended; and the said Jonathan Meredith and Thomas Ellicott in mercy &c.

182.

MEMORANDUM.

Before the jurors withdrew from the bar of the court here, the said Jonathan Meredith and Thomas Ellicott, by their attorneys aforesaid, tendered to the court here the following bills of exception, which were by the court here signed and sealed, and which are in form following, to wit:

DEFENDANTS' 1ST EXCEPTION.

THE UNITED STATES OF AMERICA *vs.* THOMAS ELLICOTT AND JONATHAN MEREDITH.	In the circuit court of the United States for the District of Maryland. No. 1.

The plaintiffs to support the issue on their part joined, in the above cause, offered in evidence the manifests and entries following.

District of Baltimore:

PORT OF BALTIMORE,
———*day of February*, 1819.

OATH OF THE CAPTAIN TO THE DELIVERY OF LETTERS, &c.

I, Thomas Baker, Jr. master of the brig Brazillian of Baltimore from Calcutta, do solemnly, sincerely and truly swear, that I have deposited in the post office at this port, all letters directed to any person or persons within the United States, (excepting such as are directed to the owner or consignee of the vessel, also such as are directed to be delivered at this port) which were brought in the said brig under my care, or within my power.

THOMAS BAKER, Jr.

Sworn before me,

Collector.

OATH OF THE CAPTAIN TO THE MANIFEST.

District of Baltimore:

I, Thomas Baker, Jr. do solemnly, sincerely and truly swear, that the report and manifest, subscribed with my name, and now delivered by me to the collector of the district of Baltimore contains, to the best of my knowledge and belief, a just and true account of all the goods, wares and merchandise, including packages of every kind and nature whatsoever, which were on board the brig Brazillian at the time of her sailing from the port of Calcutta, or which have been laden or taken on board at any port since, and that the packages of

the said goods are as particularly described as in the bills of lading signed for the same by me, or with my knowledge; that I am at present master of the said vessel, that no packages whatsoever, or any goods, wares or merchandise have been unladen, landed, taken out, or in any manner whatever removed from on board the said brig since her departure from the said port of Calcutta, except such as are now particularly specified and declared in the abstract or account herewith; and that the clearance and other papers, now delivered by me to the collector, are all that I now have, or have had, that any way relate to the cargo of the said vessel. And I do further swear, that the several articles specified in the said manifest, as the sea stores for the cabin and vessel, are truly such, and were bona fide put on board the said brig for the use of the officers, crew and passengers thereof, and have none of them been brought, and are not intended by way of merchandise, or for sale, or for any other purpose, than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. I further swear, that if I shall hereafter discover, or know of any other or greater quantity of goods, wares and merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of Baltimore; and I do likewise swear, that all matters whatsoever in the said report and manifest expressed, are to the best of my knowledge and belief just and true. I further swear, that there are not, to the best of my knowledge and belief, on board of said brig, any goods or merchandise, the importation of which into the United States, or Territories thereof, is prohibited by law. And I do further swear, that if I shall hereafter discover or know of any such goods, wares or merchandise, on board the said vessel, or which shall have been imported in the same, I will immediately and without delay, make due report thereof to the collector of the port of this district.

THOMAS BAKER, Jr.

Sworn before me, this 6th day of February, 1819.
JAMES H. McCULLOCH, *Collector.*

I, of Baltimore, in the State of Maryland, part owner of the ship or vessel called the Brazillian of Baltimore, do swear that, accordlng to the best of my knowledge and belief, the register of the said brig, now produced to the collector of the customs for the district of Baltimore, contains the names of all the persons who are now owners thereof; and that no foreign subject, or citizen, hath, to the best of my knowledge and belief, any share by way of trust, confidence, or otherwise, in said ship or vessel, so help me God. Sworn to before me, this day of February, 1819.

Collector.

ster, which
nd owned
nted at

the said goods are as particularly described as in the bills of lading signed for the same by me, or with my knowledge; that I am at present master of the said vessel, that no packages whatsoever, or any goods, wares or merchandise have been unladen, landed, taken out, or in any manner whatever removed from on board the said brig since her departure from the said port of Calcutta, except such as are now particularly specified and declared in the abstract or account herewith; and that the clearance and other papers, now delivered by me to the collector, are all that I now have, or have had, that any way relate to the cargo of the said vessel. And I do further swear, that the several articles specified in the said manifest, as the sea stores for the cabin and vessel, are truly such, and were bona fide put on board the said brig for the use of the officers, crew and passengers thereof, and have none of them been brought, and are not intended by way of merchandise, or for sale, or for any other purpose, than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. I further swear, that if I shall hereafter discover, or know of any other or greater quantity of goods, wares and merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of Baltimore; and I do likewise swear, that all matters whatsoever in the said report and manifest expressed, are to the best of my knowledge and belief just and true. I further swear, that there are not, to the best of my knowledge and belief, on board of said brig, any goods or merchandise, the importation of which into the United States, or Territories thereof, is prohibited by law. And I do further swear, that if I shall hereafter discover or know of any such goods, wares or merchandise, on board the said vessel, or which shall have been imported in the same, I will immediately and without delay, make due report thereof to the collector of the port of this district.

THOMAS BAKER, Jr.

Sworn before me, this 6th day of February, 1819.
JAMES H. MCCULLOCH, *Collector.*

I, of Baltimore, in the State of Maryland, part owner of the ship or vessel called the Brazillian of Baltimore, do swear that, according to the best of my knowledge and belief, the register of the said brig, now produced to the collector of the customs for the district of Baltimore, contains the names of all the persons who are now owners thereof; and that no foreign subject, or citizen, hath, to the best of my knowledge and belief, any share by way of trust, confidence, or otherwise, in said ship or vessel, so help me God. Sworn to before me, this day of February, 1819.

Collector.

No. 37.—IMPORT—

Report and Manifest of the cargo laden on board the brig Bra cargo was taken on board at Calcutta, burthen two hundred and by Messrs. S. Smith and Buchanan, and Messrs. Hollins and Baltimore the twenty-first of December, 1816, *and bound for*

MARKS.	NUMBERS.	PACKAGES AND CONTENTS.	BY WHOM SHIPPED.
[B]	1-390	Three hundred and ninety screwed bales of cotton, piece goods - - -	Messrs. Palmer & Co.
[B] S		Five hundred and thirty bags of sugar - - -	" "
[B] S P		Two hundred bags saltpetre	" "
S P ‡ 1		Ninety-nine bags saltpetre -	" "
S P ‡2		Five hundred and twenty-eight bags saltpetre -	" "
G		Eleven hundred and fourteen bags of ginger - -	" "
		One case of shawls - -	" "
J. C. B.	1-2	Two bales Calcutta goods -	" "
J. C. B.		One box Calcutta goods -	" "
		One shawl - - -	" "
		Two hundred and seventy-five straw matts - -	Thos. Baker, Jr.

184.

MANIFEST.

zilian, of Baltimore, whereof Thomas Baker, Jr. is master, which forty tons, built at Portsmouth, in the State of Virginia, and owned McBlair, merchants at Baltimore, as per register, granted at Baltimore.

TO WHOM SHIPPED.	PLACE OF CONS'GNEES' RESIDENCE.	PORT OF DESTINATION.
Messrs. Hollins & McBlair	Baltimore.	Baltimore.
" "	" "	" "
" "	" "	" "
" "	" "	" "
" "	" "	" "
" "	" "	" "
" "	" "	" "
Mr. James C. Buchanan	" "	" "
" "	" "	" "
" "	" "	" "
Thomas Baker, Jr.	" "	" "

Passenger, one, Mr. George Tatam, has not any thing on board except his bed and clothing.

THOMAS BAKER, Jr.

No. 37. The brig Brazillian, Thomas Baker, Jun'r. Calcutta, February 6th, 1819.
Tons 240, at $6 00, $14 40.
Ex'd February 17th, 1819.

Entry of merchandise, imparted by Hollins & McBlair, and Smith from Calcutta. Balti

Marks.	Numbers inclusive.	Packages and contents.	Quantity, per invoice, of articles subject to specific duties.	Value of articles subject to specific duties.	Value of goods at 7½ per cent.
[B]	1-390	390 bales India piece goods, viz: -	-	-	-
		50 bales cotton goods	-	-	-
		40 bales do	-	-	-
		80 bales do	-	-	-
		16 bales do	-	-	-
		20 bales do	-	-	-
		10 bales do	-	-	-
		25 bales do	-	-	-
		25 bales do	-	-	-
		24 bales do	-	-	-
		15 bales do	-	-	-
		4 bales do	-	-	-
		9 bales do	-	-	-
		2 bales do	-	-	-
		1 bale do	-	-	-
		13 bales do	-	-	-
		34 bales do	-	-	-
		17 bales do	-	-	-
[B] S		530 bags sugar -	1362.20	147.46.4	-
[B] S P.		200 bags saltpetre -	-	-	-
		428 bags saltpetre -	-	-	3506.7.3
		99 bales saltpetre -	-	-	7275.9.6
		1114 bags ginger -	-	-	1158.10.9
		Charges -	-	133.10.1	929.1.3
Mess. Hollins & McBlair		1 box camel hair & muslin shawls Charges			
				14897.14.1	12869.12.9

Take from 25 per ct. am'nt 400 397 sq. yds. say - -

Amount, 7001, average 130 - - - - -

& Buchanan in the brig Brazillian, Thomas Baker, Jr. master, more, Feb'y the 6th. 1819.

subject to advalorem duties.					Amount of free goods.	Charges not subject to duties.	Total amount per invoice.
at 15 per cent.	at 20 per cent.	at 25 per cent.	at 30 per cent.	at 33 per cent.			
-	-	13258.					
-	-	15000.					
-	-	12211.4					
-	-	5678.2					
-	-	5300.					
-	-	3125.					
-	-	4380.					
-	-	4455.					
-	-	6907.10					
-	-	2621.4					
-	-	1670.					
-	-	2562.					
-	-	475.3.3					
-	-	105.9.6					
-	-	5013.1.6					
-	-	8426.14.7					
-	-	5285.12.9	-	3371.	10.9		
2027.15	-						
15710.9	-	3371.10.9	-	-	-	10361.2.9	
1200.	-	444.					
50.0.0	-	20.10.6	-	-	-	224.3.9	1938.14.3
3435.9.9		101376.6.10	-	-	-	10585.6.6	143057.1.11

There is a drawback for sicca rupees, 1539.56, on these goods, the particulars of which will be received, with some other goods of the same kind, per next vessel, to be deducted from this entry.

say 91648.12.7 and charges 128.14.9 - - - 94717.12.4

91648.13.7

9637.93
130

9507.93

HOLLINS & McBLAIR.

PORT OF BALTIMORE, *District of Baltimore:*

I, John S. Hollins, do solemnly, sincerely, and truly swear, that the entry now subscribed with my name, and delivered by me to the collector of Baltimore, contains a just and true account of all the goods, wares, and merchandise imported for sale, or intended to be landed in this district, for me, or on my account, or on account of any house of trade or partnership, in which I am concerned, in this district, or which actually came consigned to me, or to any house of trade or partnership in which I am concerned, in the brig Brazillian, whereof Thomas Baker, Jr. is master, from Calcutta; that the said entry contains a just and true account, in sicca rupees, of the cost thereof, including all charges; that the invoice or invoices, and bill or bills of lading, now produced by me, are the true, genuine, and only invoices and bills of lading by me received of the said goods, wares, and merchandise imported or consigned as aforesaid, and the only invoice by which I have been charged, or for which I am to account, and that the said invoices and bills of lading are in the actual state in which they were received by me, and that I do not know of any other invoices or account of the said goods, wares, and merchandise different from what is or are here produced: I do further swear, that if I, hereafter, discover any other or greater quantity of goods, wares, or merchandise than is contained in the entry aforesaid, or shall receive any invoice of the whole or any part thereof, other in quantity, quality, and price than has now been exhibited, I will immediately, and without delay, report the same to the collector of this district. I also swear that nothing has been concealed or suppressed in the entry aforesaid, whereby to avoid the just payment of the duties imposed by the laws of the United States, and that all matters are justly and truly expressed therein, according to my best knowledge and belief, so help me God.

Sworn to this day of February, 1819.

J. SMITH HOLLINS.

I also swear, that of the true owner of the goods here entered, and that the invoice now produced exhibits the true value thereof, in their actual state of manufacture at the place from which they were imported; and that the discounts stated therein have been actually and bona fide allowed to in the payment made for the same.

Before

Collector.

Schedule of marks, numbers, and contents of each package of goods imported by Hollins & McBlair and S. Smith & Buchanan, per brig Brazillian, T. Baker, master, from Calcutta, 6th February, 1819, referred per entry.

(B)	1	234	"	"	189	310	"		25			69	180			
	2				190				26			70				
	3				191				27			256				
	4				192				28			257				
	5				193				29			116				
	6				194				30			117				
	7				195				31			118				
	8				196				32			119				
	9				197				33			120				
	10				198				34			121				
	11				199				35			144	170			
	12				200				36			145				
	13				201				37			146				
	14				202				38			147				
	54	238			203				39			148				
	55				204				40			149				
	56				205				41			150				
	57				206				42			231	192	8		
	58	230			207				43			232				
	59				208				44			233				
	60				209	300			45			234				
	61				15	375			46			235				
	62				16				47			236				
	63				17				48			237				
	64				18				49			238				
	65				19				50			122	142	8		
	66				20				51			123				
	67				21				52			124				
	68				22				53			125				
					23				89			126				
					24											
	185															
	213				239	162	8		82			140	195			
	214				240				83			141				
	215				241				79			142				
	249				242				80			143				
	250				243				96	302	8	110	206	4		
	251				244				97			111				
	252				245				98			112				
	253				246				99			113				
	254				247				92			114				
	255				248				93			115				
	267				258	123	12		94			152	225			
	268				259				95			153				

SCHEDULE—Continued.

(B)	273				260				90				210						
	280				71	359	6		91				211						
	281				72				175	325			212						
	282				73				176				127	120					
	283				74				177				128						
	284				75				178				169						
	285				76				179				270						
	286				77				180				271	142	8				
	287				78				181				272						
	298				133				182				288						
	301				134				183	262	8		296						
	302				135				184				297						
	303				136				100	123	12		299						
	316				137				101				300						
	317				138				102				315						
	318				139				103				320						
	319				151	287	8		104				321						
	322				84	227	8		105				326	187	8				
	324				85				106				327						
	325				86				107				328						
	129	167	8		87				108				329						
	130				88				109				330						
	131				81								331						
	132																		
	332	285			221	255			380	353	1	6	340						
	333				222				289	360			341						
	334				223				290				342						
	335				224				291				343						
	336				225	157	8		292				346						
	154	310			226				293				247						
	155				227				294				348	230	10				
	156	212	10		228				295				349	312					
	157	290			229				261	258			350						
	158				230				262				358						
	159				344	270			263				288	85	12	9			
	160				345				264				355	328					
	161				376	280			265				356						
	162				377	155	4		274	258			357						
	163				351	334			275				360						
	164				352				276				361						
	165				353				277	248	12	4	362						
	166				354				278	240			382						
	167				389				279				383						
	168				359	296			323	243	8	3	384						
	169				369				266	240			385						
	170				370				304	244			386						
	171				364	320			305				387						
	172				365				306				362						

187

SCHEDULE—Continued.

| | | |

Return of 390 *bales merchandise, imported by Messrs. Smith, & Buchanan and Hollins, & McBlair, in the brig Brazillian, Thomas Baker, master, from Calcutta.*

Marks and Numbers.	Description of Goods.	No. of Pieces.	Length.	Breadth in Dec'lms.	Square Yards.	Sicca Rupees.	
B 1 *a* 14	29 bales Gurrahs	2320	17	100	39440		
54 *a* 68							
189 *a* 208	20 do do	1600	17½	110	30,800		
209	1 do do	80	17	100	1.360	13,258	
15 *a* 53 & 89	40 Moor. Sannahs	4000	19½	110	85,500	16.200	
71 *a* 78	16 Emertirs	1000	14½	100	14500	5678	2
a 138 *a* 139.151.		975	15½	94	14205		
79 *a* 88	10 Baftas	1000	11	90	9900		
90 *a* 99	10 "	1000	11½	94	10810	5300	
154 *a* 174	24 Mamoodies	2370	19	94	42328	6907	10
186 *a* 188							
	150				249,143	47343	12
69.70.256.257.	4 Blue Cloth	600	7½	85	3825		
116 *a* 121							
144 *a* 150	21 do	2100	9½	94	18,753		
231 *a* 238							

122 *a* 126 185.213 *a* 215 249 *a* 255.267 268.273.280 *a* 287.298.301 *a* 303.322.316 *a* 319.324.325	38 do	5700	5½	75	23512			
129 *a* 132 239 *a* 248	14 do	1400	9	94	11,844			
258 *a* 260	3 do	450	5½	75	1,856	12,211	4	
127.128.269 *a* 272.299.300 315.320.321	14 Custahs	2100	5½	75	8662			
326 *a* 336	11 do	1350	9½	100	12825	4455.		
175 *a* 184	10 Patna Chintz	2500	5	100	12500	3125		
344.345.376.377	4 Blue Cloths	286	17	100	4862	9754		
351 *a* 354.389	5 do	400	19	100	7600	1670		
359.369.370 390.364 *a* 368	9 do	660	19	100	12540	2562,		
371·372	2 do	176	15	75	1980	475	3	3
381	1 do	33	15	100	495	105	9	6
373 *a* 375.370 *a* 380.289 *a* 295	13 do	1026	20	100	20520	5103	1	6
261 *a* 275.274 *a* 279.323.266 304 *a* 314.337 *a* 343.346 *a* 348	34 do	2715	16	100	43440	8426	14	7

RETURN—Continued.

Marks and Numbers.	Description of Goods.	No. of Pieces.	Length.	Breadth in Dec'lms.	Square Yards.	Sicca Rupees.		
340.350.358 388.355 *a* 357 369 *a* 363.382 *a* 387	17 Blue cloth	1302	20	160	26040	5285	12	9
	350	Square	Yards	- -	460,397	91,648	13	7
100 *a* 109 140 *a* 143 110 *a* 115 152.153 210 *a* 212	25 Sootee Romaue Handkerchiefs	- -	- -	- -	- - -	4380		
216 *a* 220 221 *a* 224 225 *a* 230	15 Gillacs do	- -	- -	- -	- - -	2621	4	
	390 Bales			Sicca Rupees		98650	1	7

PORT BALTIMORE, *March*, 22*d*, 1819.

JOHN LOWREY, *Inspector*.

ADJUSTMENT.

Amount brought down		101,286.6.10	
Less sq. yds.	94777.12.4		
Drawback	130	94907.12.4	
		6378.10.6	
Sicca Rupees.			
12869.12.9 *a* 50 cents	$6434.86		
	1286.97		
	7722.00 *a* 7½ pr. ct.		$579.15
3435.9.9	1710.80		
	343.56		
	2061.00 *a* 15 pr. ct.		309.15
6378.10.6	3189.33		
	637.86		
	3827.19		
Sq. yds. 460397 *a* 25 cts.	115099.25		
	118,926.00 *a* 25 pr. ct.		29731.50
			30619.80
Brown Sugar 108606 lbs. *a* 3 cts.			3258.18
			$33,877.98

District of Baltimore:

PORT OF BALTIMORE,

day of July, 1818.

I, Asa Manchester, master of the ship Unicorn, of Baltimore, from Canton, do solemnly, sincerely, and truly swear, that I have deposited in the post office at this port, all letters directed to any person or persons within the United States, (excepting such as are directed to be delivered to the owner or consignee of the vessel, also such as are directed to be delivered at this port,) which were brought in the said ship Unicorn, under my care, or within my power.

A. MANCHESTER.

Sworn to before me,

_____ _____ *Collector.*

District of Baltimore:

I, Asa Manchester, do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the collector of the District of Baltimore, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the ship Unicorn, at the time of her sailing from the port of Canton, or which have been laden or taken on board at any port since, and that the packages of the said goods are as particularly described, as in the bills of lading signed for the same by me, or with my knowledge; that I am at present master of the said vessel; that no packages whatsoever, or any goods, wares, or merchandise have been unladen, landed, or taken out, or in any manner whatever removed from on board the said ship since her departure from the said port of Canton, except such as are now particularly specified and declared in the abstract or account herewith; and that the clearance and other papers, now delivered by me to the collector, are all that I now have or have had, that any way relate to the cargo of the said vessel. And I do further swear, that the several articles specified in the said manifest, as the sea stores for the cabin and vessel, are truly such, and were bona fide put on board the said ship for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended, by way of merchandise, or for sale, for any other purpose, than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. I further swear, that if I shall hereafter discover, or know of any other or greater quantity of goods, wares, and merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of Baltimore. And I do likewise swear, that all matters whatsoever, in the said report and manifest expressed, are, to the best of my knowledge and belief, just and true. I further swear, that there are not, to the best of my knowledge and belief, on board of ship Unicorn, any goods or merchandise, the importation of which into the United States, or Territories thereof is prohibited by law. And I do further swear, that if I shall hereafter discover, or know of any such goods, wares, or merchandise, on board the said vessel, or which shall have been imported in the same, I will immediately, and without delay, make due report thereof to the collector of the port of this district.

A. MANCHESTER.

Sworn before me, this 13th day of July, 1818.

JAMES. H. M'CULLOCH,

Collector.

I, J. S. Hollins, of Baltimore, in the State of Maryland, part owner of the ship or vessel, called the Unicorn, of Baltimore, do swear, that, according to the best of my knowledge and belief, the register of the

190.

said ship, now producted to the collector of the customs, for the district of Baltimore, contains the names of all the persons who are now owners thereof; and that no foreign subject or citizen, hath, to the best of my knowledge and belief, any share by way of trust, confidence, or otherwise, in said ship or vessel, so help me God.

J. SMITH HOLLINS.

Sworn before me, this day of July, 1818.

Collector.

No. 198—IMPORT—MANIFEST.

Report and manifest of the cargo laden on board of the ship Unicorn, of Baltimore, whereof Asa Manchester is master, which cargo was taken on board at the port of Canton, burthen 389 3/5 tons, built [at] Matthews county, in the State of Virginia, and owned by Messrs. S. Smith & Buchanan, and Messrs. Hollins & McBlair, merchants, at Baltimore, as per register, granted at Baltimore, the 8th day of June, 1816, and bound for Baltimore.

Marks.	Numbers.	Packages and contents.	By whom shipped.	To whom shipped.	Place of consignees Residence.	Port of destination.
S. U.	1 *a* 612	612 boxes China ware	Asa Manchester -	Messrs. S. Smith & Buchanan and Hollins & McBlair	Baltimore.	Baltimore.
U.	1 *a* 1150					
	1152 *a* 1913	1912 boxes tea				
	1 *a* 304	304 matts cassia				
(*P*)	1 *a* 1205		Perkins & Co. -	T. & H. Perkins -	Boston.	
	1 *a* 460	1920 boxes tea				
	632 *a* 886					
P S	*A* 34					
	B 66	100 bales nankeens				
	1 *a* 38	38 cases silks				
O G S	1 *a* 6	6 cases silks goods				
J L	11 *a* 13	3 boxes China ware -	B. C. Wilcox -	Le Roy, Bayard & Co.	New York	
D S	1	Case silk - - -	Ayace - -	J. Lallimore -	Philadelphia.	
"	1 *a* 6	6 boxes China ware	J. P. Sturges -	D. Stansbury -	New York.	
"	1	1 box paintings				
W H	1	1 box lacqured ware				

T	A 100 B 100	200 boxes tea - -	" -	N. Saltonstall -	Baltimore.
(W) S H S	1 a 4	4 boxes silk goods - -	Scott H. Smith -	Stephen Whitney -	New York.
	1 a 200	200 boxes tea			
	26 a 29	4 packages tea			
	1	1 box silk goods			
S H Y W	1	1 box paintings			
(X)	11 a 16	6 cases silk goods			
S H S	1 a 8		" -	Thomas H. Smith -	New York.
A S H S	5 a 8	14 cases 1 box silk goods			
B S H S	1 a 2				
C R C W	6				
A H 27.32	40 a 42				
W L H 23	25.65.66	15 boxes silk goods			
76.81.83	86 a 88		W. L. & A. Hodges	" -	Philadelphia.
	11 a 14	4 bales nankeens.			
	18 a 24	4 bales nankeens.			
I A S	8	1 box silk goods - -	Scott & Smith -	J. A. Snyder -	New York.
B F	1 a 3	3 boxes nankeens -	Bereat Fitch	T. Brown -	Boston.
T B	1 a 8	8 boxes merchandise -	T. Brown		
(H)	1 a 17	17 boxes merchandise -	John Hart -	W. Fernandes -	Baltimore.
E S		5 boxes China ware, one trunk - - -	E. Stoddard -	E. Stoddard -	Massachusetts.

19.

No. 198.—IMPORT—MANIFEST—Continued.

M	1 *a* 48	48 boxes China ware			
"	1 *a* 4	4 boxes umbrellas			
"	5 *a* 10	6 boxes silk goods			
"	1 *a* 124	124 bundles floor mats			
"	1	1 package table mats			
"	1 *a* 2	2 boxes chip hats	A. Manchester -	B. Mizick - -	Baltimore
"	1 *a* 2	2 settees			
"	1	1 box chess men			
"	1 *a* 30	30 bundles wangees			
M C	1 *a* 10	boxes tea			
(↔)	1	1 box silks			
			Thos. Brown Esq. and servant, passengers	and baggage.	
			Walter Farnandis -		Asa Manchester.
		Stores: 5 barels salted provisions. 3 hogsheads bread. a little tea, sugar, and coffee.			

No. 198. Ship Unicorn, Asa Manchester, Canton, July 13th, 1818.
Tons, 389 *a* 6 $23 34.

Ex'd August 3d, 1818.

[Rec. XLI]—4

ENTRY OF THE SHIP

Entry of merchandise imported by Smith & Buchanan and Hol
from Canton; Baltimore,

Marks.	Numbers inclusive.	Packages and contents.	Quantity, per invoice, of articles subject to specific duties.	Value of articles subject to specific duties.
			Pr. ct.	
U.	1 *a* 200	200 chests young hyson tea - - -	130.79	5885.55
	201 *a* 300	100 chests do -	59.84	2393.6
	301 *a* 490	190 boxes each 30 catties Y. H. - -	57.	2679.
	491 *a* 590	100 boxes each 9½ catties Y. H. tea - -	9.50	456.
	591 *a* 690	100 boxes cont'g 2000 canis. each 2 lb. hyson		$3000.
	691 *a* 700	100 boxes hyson, each 30 catties - -	30.	1560.
	791 *a* 890	100 boxes hyson tea -	32.10	1549.8
	891 *a* 936	46 boxes imperial -	14.72	1030.4
	937 *a* 956	20 boxes do -	2.	142.
	957 *a* 1026	72 boxes imperial, 1400 canis. each 2 lb. -	–	$2520.
	1027 *a* 1046	20 boxes imperial, 400 canis. each 2 lb. -	–	$680.
	1047 *a* 1068	22 boxes gunpowder -	6.6	481.8
	1069 *a* 1118	50 boxes gunpowder -	10.	730.
	1119 *a* 1128	10 boxes gunpowder -	1.	74.
	1129 *a* 1143	15 boxes gunpowder, 300 canis. each 2 lb.	–	$570.
	1144 *a* 1150	7 boxes gunpowder, 140 canis. each 2 lb.	–	$24.

193.

UNICORN'S CARGO.

lins & McBlair, in the ship Unicorn, Asa Manchester, master, July the 13*th*, 1818.

Value of articles subject to advalorem duties.						Amount of free goods.	Charges not subject to duties.	Total amount, per invoice.
at 7½ per cent.	at 15 per cent.	at 20 per cent.	at 25 per cent.	at 30 per cent.	at 33 per cent.			

ENTRY OF THE SHIP UNI

Marks.	Numbers inclusive.	Packages and contents.	Quantity, per invoice, of articles subject to specific duties.	Value of articles subject to specific duties.
U.	1152 *a* 1401	250 boxes hyson skin, each 30 catties -	75.	1725.
	1402 *a* 1501	100 boxes hyson skin tea	30.7	691.61
	1502 *a* 1601	100 boxes souchong -	10.	280.
	1602 *a* 1701	100 boxes souchong -	10.27	318.37
	1702 *a* 1789	88 chests hyson skin tea	42.73.5	811.96.5
	1790 *a* 1913	124 chests hyson -	60.45	2901.6
		304 mats cassia -	21.21	606.30
		612 boxes china, as per schedule - -	—	—
		Charges -	—	—

194.

CORN'S CARGO.—Continued.

Value of goodssubject to advalorem duties.						Amount of free goods.	Charges not subject to duties.	Total amount per invoice.
at 7½ per cent.	at 15 per cent.	at 20 per cent.	at 25 per cent.	at 30 per cent.	at 33 per cent.			
–	–	–	–	–	–	–	–	40540.32
–	–	5567.85						
–	–	–	–	–	–	–	1126.87	

HOLLINS & McBLAIR.

DISTRICT OF BALTIMORE, *Port of Baltimore:*

I, J. S. Hollins, do solemnly, sincerely, and truly swear, that the entry now subscribed with my name, and delivered by me to the collector of Baltimore, contains a just and true account of all the goods, wares, and merchandise imported for sale, or intended to be landed in this district, for me, or on my account, or on account of any house of trade or partnership, in which I am concerned, in this district, or which actually came consigned to me, or to any house of trade or partnership in which I am concerned, in the ship Unicorn, whereof Asa Manchester, is master, from Canton; that the said entry contains a just and true account, in dollars, of the cost thereof, including all charges; that the invoice or invoices, and bill or bills of lading, now produced by me, are the true, genuine, and only invoices and bills of loading by me received of the said goods, wares, and merchandise imported or consigned as aforesaid, and the only invoice by which I have been charged, or for which I am to account, and that the said invoices and bills of loading are in the actual state in which they were received by me, and that I do not know of any other invoices or account of the said goods, wares, and merchandise different from what is or are here produced: I do further swear, that if I, hereafter, discover any other or greater quantity of goods, wares, or merchandise than is contained in the entry aforesaid, or shall receive any invoice of the whole or any part thereof, other in quantity, quality, or price than has now been exhibited, I will immediately, and without delay, report the same to the collector of this district. I also swear that nothing has been concealed or suppressed in the entry aforesaid, whereby to avoid the just payment of the duties imposed by the laws of the United States, and that all matters are justly and truly expressed therein, according to the best of my knowledge and belief, so help me God.

J. SMITH HOLLINS.

Sworn to this 15th day of July, 1818, before

JAS. H. MCCULLOCH,
Collector.

196.

Account of the value or amount of each package of six hundred and twenty-five pieces, twelve boxes China ware contained in S. Smith Buchanan & Hollins & McBlair's entry per ship Unicorn, Asa Leonard, master, from Canton.

s. v. 1 *a* 300	300	Boxes each	$8 26	$2478
301 *a* 360	60	"	13 27	796 20
361 *a* 370	10	"	15 25	152 50
371 *a* 380	10	"	9	90
381 *a* 385	5	"	13 15	67 50
386 *a* 398	10	"	18 53	185 33
396 *a* 400	5	"	13 50	67 50
401 *a* 410	10	"	23 86	238 60
411 *a* 415	5	"	21 15	105 75
416 *a* 420	5	"	8 88	44 40
421 *a* 425	5	"	12 35	61 75
426 *a* 430	5	"	16 07	80 35
431 *a* 435	5	"	8 30	41 50
436 *a* 535	100	"	2 04	204
536 *a* 545	10	"	11 50	115
546 *a* 565	20	"	5 30	106
566 *a* 574	9	"	37 80	340 20
575 *a* 582	8	"	11 60	92 80
583 *a* 586	4	"	11 75	47
587 *a* 590	4	"	8 50	34
591 *a* 594	4	"	9 25	37
595 *a* 598	4	"	8 50	34
599 *a* 604	6	"	9	54
605 *a* 606 }				
607 *a* 608 }	4	"	27 10	54 20
" "				
" "			18 75	37 50
609 *a* 610	2	"	23 80	47 60
611 *a* 612	2	"	34 40	68 80
				5681 48
				113 63
				$5567 85

DISTRICT OF BALTIMORE, *Port of Baltimore:*

I, J. S. Hollins, do solemnly, sincerely, and truly swear, that the entry now subscribed with my name, and delivered by me to the collector of Baltimore, contains a just and true account of all the goods, wares, and merchandise imported for sale, or intended to be landed in this district, for me, or on my account, or on account of any house of trade or partnership, in which I am concerned, in this district, or which actually came consigned to me, or to any house of trade or partnership in which I am concerned, in the ship Unicorn, whereof Asa Manchester, is master, from Canton; that the said entry contains a just and true account, in dollars, of the cost thereof, including all charges; that the invoice or invoices, and bill or bills of lading, now produced by me, are the true, genuine, and only invoices, and bills of loading by me received of the said goods, wares, and merchandise imported or consigned as aforesaid, and the only invoice by which I have been charged, or for which I am to account, and that the said invoices and bills of loading are in the actual state in which they were received by me, and that I do not know of any other invoices or account of the said goods, wares, and merchandise different from what is or are here produced: I do further swear, that if I, hereafter, discover any other or greater quantity of goods, wares, or merchandise than is contained in the entry aforesaid, or shall receive any invoice of the whole or any part thereof, other in quantity, quality, or price than has now been exhibited, I will immediately, and without delay, report the same to the collector of this district. I also swear that nothing has been concealed or suppressed in the entry aforesaid, whereby to avoid the just payment of the duties imposed by the laws of the United States, and that all matters are justly and truly expressed therein, according to the best of my knowledge and belief, so help me God.

J. SMITH HOLLINS.

Sworn to this 15th day of July, 1818, before

JAS. H. MCCULLOCH,
Collector.

195.

Account of the value or amount of each package of six hundred and twelve boxes China ware contained in S. Smith Buchanan & Hollins & McBlair's entry per ship Unicorn, Asa Manchester, from Canton.

s. u. 1 *a* 300	300	Boxes each	$8 26	$2478
301 *a* 360	60	"	13 27	796 20
361 *a* 370	10	"	15 25	152 50
371 *a* 380	10	"	9	90
381 *a* 385	5	"	13 15	67 50
386 *a* 398	10	"	18 53	185 33
396 *a* 400	5	"	13 50	67 50
401 *a* 410	10	"	23 86	238 60
411 *a* 415	5	"	21 15	105 75
416 *a* 420	5	"	8 88	44 40
421 *a* 425	5	"	12 35	61 75
426 *a* 430	5	"	16 07	80 35
431 *a* 435	5	"	8 30	41 50
436 *a* 535	100	"	2 04	204
536 *a* 545	10	"	11 50	115
546 *a* 565	20	"	5 30	106
566 *a* 574	9	"	37 80	340 20
575 *a* 582	8	"	11 60	92 80
583 *a* 586	4	"	11 75	47
587 *a* 590	4	"	8 50	34
591 *a* 594	4	"	9 25	37
595 *a* 598	4	"	8 50	34
599 *a* 604	6	"	9	54
605 *a* 606 }				
607 *a* 608 }	4	"	27 10	54 20
" "				
" "			18 75	37 50
609 *a* 610	2	"	23 80	47 60
611 *a* 612	2	"	34 40	68 80
				5681 48
				113 63
				$5567 85

ADJUSTMENT.

$5567 85			
1113 57			
6681 40 *a* 20 per ct.			$1336 28
Cassia	2371 *lbs. a* 6 cents		142 26
Teas Hyson	19987 *lbs. a* 40 cts.	$7994 80	
Young Hyson	33549 *lbs.* 40	13419 60	
		21414 40	21414 40
Imperial	5803 *lbs. a* 50 cts.	2901 50	
Gunpowder	3152 50	1576	
			4477 50
Hyson Skin	19490 *lbs. a* 28 cts.		5457 20
Souchong	2700 *lbs. a* 25 cts.		675
			$33502 64

And proved that of the cargoes of the ship Unicorn and brig Brazillian, in said manifests mentioned, S. Smith & Buchanan, were the importers and owners of two thirds of the first, and five ninths of the last, and that said proportions of said cargoes went into their possession and use. They further offered in evidence the deed of conveyance from said S. Smith and Buchanan to Thomas Elliott and Jonathan Meredith, the defendants, bearing date the 9th day of November, 1820.

Deed of trust from S. Smith & Buchanan to T. Elliott and J. Meredith.

SAMUEL SMITH,
JAMES A. BUCHANAN, AND
WILLIAM B. BUCHANAN,
to
THOMAS ELLICOTT AND
JONATHAN MEREDITH.

Deed of Trust.

This indenture, made this ninth day of November, in the year of our Lord one thousand eight hundred and twenty, between Samuel Smith, James A. Buchanan, and William B. Buchanan, all of the city of Baltimore, in Baltimore county, and State of Maryland, merchants, copartners, trading under the firm of S. Smith & Buchanan, of the one part, and Thomas Ellicott and Jonathan Meredith, both of the city of Baltimore, aforesaid, of the other part, witnesseth: That for,

and in consideration of the sum of five dollars lawful money, apiece, to the parties hereto of the first part, respectively paid, by the parties hereto of the second part, at or before the sealing and delivery hereof, the receipt whereof the said parties hereto, of the first part, do hereby severally and respectively acknowledge: the said Samuel Smith, James A. Buchanan, and William B. Buchanan, have, and each of them hath given, granted, bargained, and sold, aliened, enfeoffed, conveyed, assigned, transferred, set over and confirmed; and by these presents do, and each of them doth give, grant, bargain, and sell, alien, enfeoff, convey, assign, transfer, set over and confirm, unto the said Thomas Ellicott and Jonathan Meredith, their heirs, executors, administrators, and assigns, all and singular the real and personal estate and estates and property, of, or belonging to, the said Samuel Smith, James A. Buchanan, and William B. Buchanan, in their said copartnership capacity of S. Smith & Buchanan, and all and singular the goods, wares, merchandise, chattels and effects, of every or any nature, kind or description, whatsoever, of or belonging to the said S. Smith & Buchanan, as copartners aforesaid, wheresoever the same is, are, or may be, and all and every the debts, claims, or sums of money, due, owing, belonging, or payable to them, the said S. Smith & Buchanan, and all deeds, books of account, bonds, bills, notes, vouchers, evidences and writings whatsoever, touching or concerning the same, hereby granted and assigned estate, effects, property and premises, or any part thereof, and all the right, title, interest, use, trust, equity of redemption, property, claim and demand whatsoever, of the said Samuel Smith, James A. Buchanan, and William B. Buchanan, and each of them, of, in, unto, and out of the same hereby granted and assigned premises, and every or any part thereof: To have and to hold, receive and take, all and singular the estate and estates, effects and property, goods, chattels, debts, sums of money and claims, hereby conveyed, assigned, and transferred; and all benefit to be had, obtained or gained thereby, or therefrom, in anywise, unto the said Thomas Ellicott and Jonathan Meredith, and the survivor of them, and the heirs, executors, administrators and assigns of the survivor, henceforth forever; upon special trust and confidence, nevertheless, and to, for and upon the uses, and to the ends, intents and purposes, and under and subject to the powers, provisoes and limitations, hereinafter mentioned, expressed and declared, of and concerning the same premises, and to, for or upon no other use, trust, intent or purpose whatsoever; and for the better enabling the parties hereto, of the second part, to carry into effect the trusts hereby intended to be reposed in them, the said Samuel Smith, James A. Buchanan, and William B. Buchanan, have, and each of them hath, constituted and appointed, and by these presents do, and each of them doth constitute and appoint, and in their place and stead put and depute the the said Thomas Ellicott and Jonathan Meredith, and the survivor of them, and the heirs, executors, and administrators of the survivor, jointly and severally, to be the true and lawful attorney and attor-

neys, irrevocable, of the said Samuel Smith, James A. Buchanan, and William B. Buchanan, and in their names, or in the names of the said attorneys and trustees, or of either of them, or the legal representatives of the survivor, as the case may be, and require, but to the uses hereinafter expressed, forthwith to demand, collect, receive, and by all lawful ways and means whatsoever, recover and get into their hands, custody, possession, and power, all and singular the estate and estates, property, chattels, and effects, goods, merchandise, debts and sums of money, hereby conveyed, assigned and transferred, or meant, mentioned, or intended hereby so to be, except such parts or portions of the same as were heretofore mortgaged or conveyed in trust, by the firm of S. Smith & Buchanan, to Willam Patterson, John Donnell, and John Spear Smith, of Baltimore, aforesaid, for indemnifying them against loss on account of their endorsement of certain promissory notes, to the amount of two hundred and forty thousand dollars, passed by S. Smith & Buchanan, to the president, directors and company of the Bank of the United States; and from and after the twenty-first day of April, one thousand eight hundred and twenty-four, being the period limited for the payment of the last note so as aforesaid, endorsed by the said William Patterson, John Donnell, and John Spear Smith, and passed to the president, directors and company of the Bank of the United States, but not before, to have and receive from the said trustees, namely, William Patterson, John Donnell, and John Spear Smith, or the survivors or survivor of them, or the legal representatives of the survivor, any residue of property, so conveyed to them in trust as aforesaid, or balance of proceeds therefrom arising, and which may be remaining in their hands or power, or under their control, after discharging and satisfying thereout, the objects of the trust reposed in them; and upon receipt of any property or moneys hereby conveyed, assigned and transferred, good and sufficient acquittances and discharges for the same, in whole or in part, as the case may be, and as the said Thomas Ellicott and Jonathan Meredith, or the survivor of them, or the legal representatives of the survivor, may think it expedient and proper to give, to execute and deliver in trust that the said Thomas Ellicott and Jonathan Meredith and the survivor of them, and the heirs, executors and administrators of the survivor, shall and will use their reasonable endeavors forthwith to receive, recover, and get into their possession all and singular the estate and property hereby conveyed and assigned, except those parts or portions thereof, so as aforesaid, conveyed in trust by the said S. Smith & Buchanan to the above named William Patterson, John Donnell, and John Spear Smith, and shall and will, whenever they may deem it most advantageous for those interested therein, make sale and dispose of the estate and property hereby conveyed and assigned, except as aforesaid, in such manner and upon such terms as they may think proper; and upon receipt of the purchase or consideration money therefor, execute to the purchaser or purchasers good and sufficient deeds of conveyance and assignment

for any estate, property, and effects so disposed of, and shall and will, at the period limited as aforesaid, for that purpose, claim and receive from the said William Patterson, John Donnell, and John Spear Smith, or the survivor or survivors of them, or their legal representatives, any residue of the property so as aforesaid conveyed in trust to them by the said S. Smith & Buchanan, or balance of proceeds therefrom arising, then remaining under their control, or in their hands, after satisfying and discharging thereout the objects of such trust. And from and after such sales and receipts, then upon trust, that the said Thomass Ellicott and Jonathan Meredith, or the survivor, of them, or the heirs, executors, or administrators of the survivor, shall and will, after satisfying themselves thereout, the amount of expenses necessarily attending the execution of this trust, and also a reasonable commission for their services in the premises, apply so much of the residue of the proceeds of the estate, property, effects, claims, debts and sums of money, hereby conveyed and assigned, as may be necessary to the indemnification of the legal representatives of James Calhoun, lately deceased, and of Leonard Matthews, of Baltimore aforesaid, for, from, and against the payment of three promissory notes drawn by Calhoun & Matthews, in favor of the said S. Smith & Buchanan, and by them endorsed, one of them dated on the sixth, one on the ninth, and the other on the thirteenth day of April, one thousand eight hundred and nineteen; the first for fifteen thousand dollars, the second for twelve thousand dollars, and the third and last for fifteen thousand dollars, payable, respectively, at sixty days after date; which said notes, amounting to forty-two thousand dollars, were lent by the said Calhoun and Matthews to the said S. Smith & Buchanan, and were discounted for the accommodation of the latter firm, at the office of discount and deposit, or branch of the Bank of the United States, at Baltimore, aforesaid, and have been protested for non payment. And from and after such deduction, application and payment, shall and will pay, apply, distribute and divide the residue of the proceeds arising from or by the sales of the estate and property aforesaid, and the collection of the claims, debts and sums of money hereby assigned, to and amongst all and every such of the creditors of the said S. Smith & Buchanan, in their joint or copartnership capacity aforesaid, rateably and proportionably, agreeably to the amount of their respective just claims, as shall within fifteen months next ensuing the date hereof, signify, in writing, their assent to the terms of this deed, and the provision hereby made for them, and execute and deliver to the said Samuel Smith, James A. Buchanan, and William B. Buchanan a full and final release and discharge of and from all claims and demands against them: Provided always, That the proportion, part or share of such creditor or creditors, if any, of the said S. Smith & Buchanan, as shall neglect, refuse, or omit to execute such release and discharge as aforesaid, within the term of fifteen months, of and in the nett pro-

ceeds aforesaid, shall not be distributed or divided amongst the other creditors, but shall be withheld from such distribution by the said trustees, and the proportionate part or share of the president, directors, and company of the Bank of the United States therein, agreeably to the amount of their claim, shall be paid and delivered over to them, notwithstanding their refusal, omission, or neglect to execute such release as aforesaid, and the balance of the said fund shall be by the said trustees paid over to the said S. Smith & Buchanan, or their assigns: Provided however, That nothing herein contained, shall be construed as granting a right, either in law or equity, to the parties hereto, of the second part, or to the creditors hereby provided for, to exercise any power or control over that or those part or parts, portion or portions, of the estate, effects, merchandise, property or funds hereby granted, conveyed, or assigned, which was or were heretofore conveyed in trust to the within named William Patterson, John Donnell, and John Spear Smith, or any part of the same, or to claim any interest whatsoever therein, until the aforesaid twenty-first day of April, one thousand eight hundred and twenty-four, unless the objects of the trust, so as aforesaid, reposed in the said William Patterson, John Donnell, and John Spear Smith, shall have been sooner satisfied and discharged. And it is hereby further agreed and understood, by and between all the parties hereto, that the said trustees, parties to this deed, shall not be, in any manner, answerable or accountable for any loss that may happen to the said trust estate and property, unless from or by their own wilful commission, omission or neglect, nor shall the one of them be answerable or accountable for the acts of the other. And the said Samuel Smith, James A. Buchanan, and William B. Buchanan, for themselves, their heirs, executors and administrators, do hereby covenant, promise, grant and agree, to and with the said Thomas Ellicott and Jonathan Meredith, their heirs, executors, administrators and assigns, that the said Samuel Smith, James A. Buchanan and William B. Buchanan, and their heirs, shall and will, at any time or times hereafter, at the reasonable request of the said parties hereto, of the second part, or either of them, or their legal representatives, do, make, execute, acknowledge and deliver, or cause and procure to be done, made, executed, acknowledged and delivered all such further and other acts, deeds, conveyances, assignments or transfers in the law, as shall or may be advised or devised and required for the confirmation of these presents, or for the better and more perfectly assuring, conveying and assigning unto the said Thomas Ellicott and Jonathan Meredith, their heirs, executors and administrators, as joint tenants, upon the terms and for the uses herein before expressed and declared, all or any of the estate, effects, property, claims and funds hereby mentioned to be conveyed, assigned and transferred, according to the purport, true intent, and meaning hereof. In testimony whereof, the said Samuel Smith, James A. Bu-

198.

chanan, and William B. Buchanan have hereunto subscribed their names and affixed their seals, on the day and year first above written.

S. SMITH. [SEAL.]
J. A. BUCHANAN. [SEAL.]
W. B. BUCHANAN. [SEAL.]

Signed, sealed, and delivered in the presence of
W. G. WETHERALL,
WILLIAM SPEAR.

STATE OF MARYLAND, *Baltimore County, sct.*

Be it remembered, and it is hereby certified, that on this ninth day of November, in the year of our Lord one thousand eight hundred and twenty, before the subscribers, two justices of the peace of the State of Maryland, in and for Baltimore county, aforesaid, personally appear Samuel Smith, James A. Buchanan, and William B. Buchanan, the parties of the first part, named in the foregoing indenture, or instrument of writing, and do severally acknowledge the same to be their respective act and deed. In testimony whereof, we hereunto subscribe our names on the day and year aforesaid.

SAML. FARNANDIS,
JOHN MALLORY.

Received to be recorded, the 23d day of January, 1821. Same day recorded and examined.

Per WM. GIBSON, *Clerk.*

In testimony that the foregoing is truly copied from Liber W. G. No 157, folio 351 &c. one of the land records for Baltimore county, I have hereunto subscribed my name, and affixed the seal of Baltimore county court, this thirteenth day of July, eighteen hundred and thirty-six. [SEAL.]

THOS. KELL,
Clerk of Baltimore County Court.

And proved that the said defendants, as the trustees of S. Smith & Buchanan under said deed of conveyance, now have in their hands the sum of sixty thousand dollars, part of which, amounting to the sum of had been received on account of the awards following:

Statement of the awards by the commissioners under the treaty with France, of the 4th July, 1831, in favor of Thomas Ellicott and Jonathan Meredith, trustees of S. Smith & Buchanan.

Award on memorial No. 2307	Ship Bacchus,	$9,144.50
" 2280	" Eleanor,	1261.50
" 2281	" Julius Henry,	949.50
" 2282	" Juniata,	17816.67
" 2285	Brig Ohio.	11667.40
		$40839.57

TREASURY DEPARTMENT,
Register's Office, Nov. 30th, 1837.
T. L. SMITH, *Register.*

The defendants then offered in evidence the bonds following:

DUTY BOND ON THE SHIP UNICORN'S CARGO.

Know all men by these presents, that we, John S. Hollins, James A. Buchanan and Lemuel Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the sum of sixty-seven thousand and two hundred dollars to be paid to the said United States: for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 24th day of September, in the forty-third year of the Independence of the United States, and in the year of our Lord one thousand eight hundred and eighteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, James A. Buchanan and Lem. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the 24th day of September next, well and truly pay or cause to be paid unto the collector of the customs for the district of Baltimore, for the time being, the sum of thirty-three thousand six hundred dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise, entered by the above bounden John S. Hollins, for S. Smith and Buchanan and Hollins and McBlair, as imported in the ship Unicorn, A. Manchester, master, from Canton, as per entry dated the 24th day of September, 1818, then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. GILL.

199.

(Endorsed.)

4223—198—Date 24 September, 1818. Pay 24 Sept. 1819. Ship Unicorn. J. S. Hollins.—$32024 10.

New bond for teas out of store, in full of old bond No. 2511.

DUTY BOND, BRAZILLIAN'S CARGO.

Know all men by these presents, that we, John S. Hollins, J. A. Buchanan and L. Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the sum of ten thousand nine hundred and ninety-eight dollars to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 6th day of February, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the 6th day of October next, well and truly pay or cause to be paid, unto the collector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-nine dollars, or the amount of duties to be ascertained as due and arising on certain goods, wares and merchandise entered by the above bounden John S. Hollins, for Hollins & McBlair and S. Smith & Buchanan, as imported in the brig Brazillian, T. Baker, jr. master, from Calcutta, as per entry, dated the 6th day of February, 1819, then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. SPEAR NICHOLAS.

(Endorsed.)

444—37—date 6 Feb'y, 1819. Pay 6 Oct'r 1819. Brig Brazillian. J. S. Hollins.—Ds. $11,292.

DUTY BOND, BRIG BRAZILLIAN.

Know all men by these presents, that we, John S. Hollins, J. A. Buchanan and L. Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the sum of ten thousand nine hundred and ninety-eight dollars, to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this 6th day of February, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the 6th day of December next, well and truly pay or cause to be paid, unto the collector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-nine dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise entered by the above bounden John S. Hollins for Hollins & McBlair and S. Smith & Buchanan, as imported in the brig Brazillian, T. Baker, jr. master, from Calcutta, as per entry, dated the 6th of February, 1819, then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. SPEAR NICHOLAS.

(Endorsed.)

445—37—Date 6 Feb'y, 1819. Pay 6 Dec'r, 1819. Brig Brazillian. J. S. Hollins—$11,282.

DUTY BOND, BRIG BRAZILLIAN'S CARGO.

Know all men by these presents, that we, John S. Hollins, J. A. Buchanan and L. Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America, in the sum of ten thousand nine hundred and ninety-nine dollars, to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly, by these presents; sealed with our seals, dated this fifth day of Feb-

ruary, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the sixth day of August, 1820, well and truly pay or cause to be paid unto the collector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-eight dollars and thirty cents or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise, entered by the above bounden John S. Hollins for Hollins and McBlair & S. Smith and Buchanan, as imported in the brig Brazillian, T. Baker, jr. master, from Calcutta, as per entry, dated 6th day of February, 1819, then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. SPEAR NICHOLAS.

(Endorsed.)

446—37—Date 6th Feb'y, 1819. Pay 6 Aug. 1820. Brig Brazillian. J. S. Hollins—$11,293 98.

And proved that said bonds were given according to the usage and practice of the collectors of customs in the United States, and received at the custom house in Baltimore, (to secure) the payment of the same duties that accrued upon the importations in the plaintiff's offering mentioned; that John S. Hollins. in said bonds named, was one of the partners of the house of Hollins & McBlair, and James A. Buchanan in said bonds likewise named, was one of the partners in the house of S. Smith and Buchanan.

They then offered, in evidence, the suits and judgments following:

JUDGMENT IN THE DISTRICT COURT AGAINST J. S. HOLLINS, J. A. BUCHANAN, AND L. TAYLOR. DECEMBER TERM, 1819.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen.

Present: the honourable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

The UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the sixth day of October, in the year of our Lord one thousand eight hundred and nineteen, the said United States of America, by Elias Glenn, attorney of the United States, in and for the Maryland district, with the consent of the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, by John Purviance, their attorney, declared against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, in a plea of debt, in form following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, were summoned to answer unto the United States of America, of a plea that they render unto them the sum of sixty-seven thousand two hundred dollars, which to them they owe, and from them unjustly detain, and so forth. And whereupon, the said United States of America, by Elias Glenn, their attorney, say: That the said defendants, on the twenty-fourth day of September in the year of our Lord one thousand eight hundred and eighteen, at the district aforesaid, by their certain writing obligatory, sealed with their seals, and to the court now here shown, the date whereof is the day and year aforesaid, acknowledged themselves to be held and firmly bound to the said United States of America in the sum of sixty-seven thousand two hundred dollars, current money, to be paid to the said United States of America whenever they, the said defendants, should be thereto required. Nevertheless, the said defendants, although often afterwards requested, have not yet paid the said sum of money, or any part thereof to the said United States of America, but hitherto have refused, and still do refuse to pay the same to the said United States of America, to the damage of the said United Statas of America, in the sum of one hundred dollars, like current money, and therefore they bring suit, and so forth.

E. GLENN,
Plaintiff's Att'y.

JOHN DOE AND RICHARD ROE, } Pledges, &c.

[OYER OF THE BOND.]

Know all men by these presents, that we, John S. Hollins, James A. Buchanan and Lemuel Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the sum of sixty-seven thousand and two hundred dollars to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 24th day of September, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and eighteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and Lem. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the 24th day of September next, well and truly pay or cause to be paid unto the collector of the customs for the district of Baltimore, for the time being, the sum of thirty-three thousand six hundred dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise, entered by the above bounden John S. Hollins, for S. Smith and Buchanan and Hollins and McBlair, as imported in the ship Unicorn, A. Manchester, master, from Canton, as per entry, dated the 24th day of September, 1818, then the above obligation to be void, otherwise to be and remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. GILL.

No. 4223—No. 198—Date 24 September, 1818. Pay 24 Sept. 1819. Ship Unicorn. J. S. Hollins.—$32024 10. New bond of teas out of store, in full of old bond, No. 2511.

And now here, at this day, to wit, the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, being the seventh day of the same month, come into the district court here, as well the said United States of America, by their attorney aforesaid, as the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, by their attorney aforesaid.

And the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, by their attorney aforesaid, defend the force and injury when and so forth, and say that they cannot gainsay the action aforesaid of the said United States of America, nor can they deny but that they owe unto the said United States of America the aforesaid sum of sixty-seven thousand two hundred dollars, current money, in manner and

form as the said United States above against them have complained: Therefore it is considered by the court here, that the said United States of America recover against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, as well as the said sum of sixty-seven thousand two hundred dollars, current money, their debt aforesaid, in form aforesaid acknowledged, as the sum of fourteen dollars and twenty-five cents for their damages which they have sustained, as well by occasion of the detention of the said debt, as for their costs and charges by them, about their suit in this behalf laid out and expended, adjudged unto the said United States of America, by the court here, with their assent; and the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, in mercy, &c.

MEMORANDUM.

Judgment was confessed in this action on the seventh day of December, in the year of our Lord one [thousand] eight hundred and nineteen, for penalty and costs of suit. Penalty to be released on payment of $32,024 10, with interest thereon from the 24th day of September, 1819, till paid with costs of suit.

In testimony that the foregoing is a true copy taken from the record and proceedings of the district court aforesaid,
[SEAL] I hereunto subscribe my name, and affix the seal of the said district court this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOS. SPICER, *Clerk of District Court.*

May 12, 1820. Satisfaction acknowledged for $4,487 77 paid the collector on account.

January 17, 1826. Furtner satisfaction acknowledged for $996 58.

JUDGMENT IN THE DISTRICT COURT AGAINST J. S. HOLLINS, J. A. BUCHANAN, L. TAYLOR. DEC. TERM, 1819.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States, in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen.

Present: the honorable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

202.

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the eleventh day of October, in the year aforesaid, the said United States of America, by Elias Glenn, attorney of the United States in and for the district of Maryland, with the consent of the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, by John Purviance, their attorney, declared against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, in a plea of debt, in form following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, ss.

John S. Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, were summoned to answer unto the United States of America, of a plea, that they render unto them the sum of ten thousand nine hundred and ninety-eight dollars, which to them they owe, and from them unjustly detain and so forth. And, whereupon, the said the said United States of America, by Elias Glenn, their attorney, complain, that the said defendants, on the sixth day of February, in the year of our Lord one thousand eight hundred and nineteen, at the district aforesaid, by their certain writing obligatory, sealed with their seals, and to the court now here shown, the date whereof is the day and year aforesaid, acknowledged themselves to be held and firmly bound to the said United States of America, in the sum of ten thousand nine hundred and ninety-eight dollars, current money, to be paid to the said United States of America, whenever they, the said defendants, should be thereto required. Nevertheless the said defendants, although often afterwards requested, have not yet paid the said sum of current money, or any part thereof, to the said United States of America, but hitherto have refused, and still do refuse, to pay the same to the said United States of America, to the damage of the said United States of America, in the sum of one hundred dollars, like current money, and therefere they bring suit and so forth.

E. GLFNN,
Plaintiff's Attorney.

JOHN DOE AND RICHARD ROE. } Pledges, &c.

[OYER OF THE BOND.]

Know all men by these presents, that we, John S. Hollins, J. A. Buchanan and L. Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the

sum of ten thousand nine hundred and ninety-eight dollars to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 6th day of February, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen.

The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do on or before the 6th day of October next, well and truly pay or cause to be paid, unto the collector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-nine dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise entered by the above bounden John S. Hollins, for Hollins & McBlair and S. Smith & Buchanan, as imported in the brig Brazillian, T. Baker, jr. master, from Calcutta, as per entry, dated the 6th day of February, 1819, then the above obligation to be void, to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. SPEAR NICHOLAS.

444—37—date 6 Feb'y, 1819. Pay 6 Oct'r 1819. Brig Brazillian. J. S. Hollins.—Ds. $11,292.

And now, here at this day, to wit, the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, (being the seventh day of the same month) come into the district court here, as well the said United States of America by their attorney aforesaid, as the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, by their attorney aforesaid, and the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, by their attorney aforesaid, defend the force and injury, when, &c. and say that they cannot gainsay the action aforesaid, of the said United States of America, nor can they deny but that they owe unto the said United States of America the aforesaid sum of ten thousand nine hundred and ninety-eight dollars current money, in manner and form as the said United States of America above against them have complained; therefore it is considered by the court here, that the said United States of America recover against thes aid John Smith Hollins, James A. Buchanan and Lemuel Taylor as well the said sum of ten thousand nine hundred and ninety-eight dollars, current money, their debt aforesaid,

203.

as the sum of fourteen dollars and twenty-five cents, for their damages which they have sustained, as well by occasion of the detention of the said debt, as for their costs and charges by them about their suit in this behalf laid out and expended, adjudged unto the said United States of America by the court here with their assent; and the said John Smith Hollins, James A. Buchanan and Lemuel Taylor in mercy, &c.

MEMORANDUM.

Judgment was confessed in this action on the seventh day of December, in the year of our Lord one thousand eight hundred and nineteen, for penalty and costs of suit. Penalty to be released on payment of $11,292 with interest thereon from the 6th day of October 1819, till paid, and costs of suit.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I hereunto subscribe my name and affix the seal of the said district court this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

[Seal.]

THO. SPICER,
Clk. Dist. Court.

JUDGMENT IN THE DISTRICT COURT AGAINST J. S. HOLLINS, J. A. BUCHANAN AND L. TAYLOR—MARCH TERM, 1820.

THE UNITED STATES OF AMERICA,
District, of Maryland, to wit.

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in March, in the year of our Lord one thousand eight hundred and twenty.

Present: the honorable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the thirteenth day of December, in the year of our Lord one thousand eight hundred and

nineteen, the said United States of America, by Elias Glenn, attorney of the United States, in and for the district of Maryland, with the consent of the said John Smith Hollins, James A. Buchananan and Lemuel Taylor, by John Purvaince, their attorney, declared against the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, in a plea of debt, in form following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, ss.

John Smith Hollins, James A. Buchanan and Lemuel Taylor, late of the said district, merchants, were summoned to answer unto the United States of America, of a plea that they render unto them the sum of ten thousand nine hundred and ninety-eight dollars, which to them they owe, and from them unjustly detain, and so forth. And whereupon, the said United States of America, by Elias Glenn, their attorney, say, that the said defendents, on the sixth day of February, in the year of our Lord one thousand eight hundred and nineteen, at the district aforesaid, by their certain writing obligatory, sealed with their seals, and to the court now here shown, the date whereof is the day and year aforesaid, acknowledged themselves to be held and firmly bound to the said United States of America, in the sum of ten thousand nine hundred and ninety-eight dollars, current money, whenever they the said defendants, should be thereto required.

Nevertheless, the said defendants, although often afterwards requested, have not yet paid the said sum of current money, or any part thereof, to the said United States of America, but hitherto have refused, and still do refuse to pay the same to the said United States of America, to the damage of the said United States of America in the sum of one hundred dollars, like current money, and therefore they bring suit and so forth.

ELIAS GLENN,
Pt'ff's Att'y.

JOHN DOE & RICHARD ROE, } Pledges, &c.

[OYER OF THE BOND.]

Know all men by these presents, that we, John Smith Hollins, J. A. Buchanan and L. Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America, in the sum of ten thousand nine hundred and ninety-eight dollars, to be paid to the said United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and seve-

rally, firmly, by these presents. Sealed with our seals and dated this 6th day of February, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen. The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do, on or before the 6th day of December next, well and truly pay or cause to be paid, unto the collector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-nine dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares and merchandise, entered by the above bounden John S. Hollins for Hollins and McBlair, and S. Smith & Buchanan, as imported in the brig Brazillian, T. Baker, jr. master, from Calcutta, as per entry, dated the 6th day of February, 1819, then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in presence of
J. SPEAR NICHOLAS.

No. 445—No. 37—Date 6th Feb'y, 1819. Pay 6th Dec'r, 1819. Brig Brazillian—J. S. Hollins—Ds. 11,292.

And now here, at this day, to wit, the first Tuesday in March, in the year of our Lord one thousand eight hundred and twenty (being the seventh day of the same month,) come into the district court here, as well the said United States of America, by their attorney aforesaid, as the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, by their attorney aforesaid, and the said John Smith Hollins, James A. Buchanan, Lemuel Taylor, by their attorney aforesaid, defend the force and injury when, and so forth, and say that they cannot gainsay the action aforesaid of the said United States of America, nor can they deny but that they owe unto the said United States of America the aforesaid, sum of ten thousand nine hundred and ninety-eight dollars, current money, in manner and form as the said United States of America above against them have complained. Therefore, it is considered by the court here, that the said United States of America recover against the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, as well the said sum of ten thousand nine hundred and ninety-eight dollars, current money, their debt aforesaid, in form aforesaid acknowledged, as the sum of fourteen dollars and twenty-five cents, for their damages which they have sustained, as well by occasion of the detention of the said debt, as for their costs and charges by them about

their suit in this behalf laid out and expended, adjudged unto the said United States of America by the court here on their assent: and the said John Smith Hollins, James A. Buchanan and Lemuel Taylor in mercy, and so forth.

MEMORANDUM.

Judgment was confessed in this action on the seventh day of March, in the year of our Lord one thousand eight hundred and twenty, for penalty and costs of suit.

Penalty to be released on payment of $11,292 with interest thereon, from the 6th day of December, 1819, till paid, with costs of suit.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, [SEAL.] I hereunto subscribe my name and affix the seal of the said district court this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOMAS SPICER,
Clerk.

JUDGMENT IN THE DISTRICT COURT AGAINST J. S. HOLLINS AND J. A. BUCHANAN, SEPTEMBER TERM, 1822.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two.

Present: the honorable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN.

Be it remembered, that heretofore, to wit, on the ninth day of July, in the year of our Lord one thousand eight hundred and twenty-two, the said United States of America, by Elias Glenn, attorney of the United States in and for the district of Maryland, prosecuted and sued

208.

forth out of the district court here, the writ of the said United States of America, of capias ad respondendum, directed to the marshal of the Maryland district, in the words following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the marshal for the Maryland district, greeting:

We command you, that you take John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, if they shall be found in your district, and that them, so taken, you safe keep, so that you have their bodies before the judge of the district court for Maryland district, at the court house in Baltimore, on the first Tuesday in September next, to answer unto the United States of America, of a plea that they render unto them the sum of ten thousand nine hundred and ninety-nine dollars, which to them they owe, and from them unjustly detain, &c. Hereof fail not at your peril, and have then there this writ. Witness the honorable Theodorick Bland, judge of our said district court, the eighth day of June, in the year of our Lord eighteen hundred and twenty-two.

E. G. issued the 9th day of July, 1822.

[SEAL.] PHILIP MOORE, *Clerk District Court.*

And the said United States of America, by their attorney aforesaid, did then and there file in the said district court, the following short note:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
J. A. BUCHANAN, AND
L. TAYLOR.

Dt. $10,999.
Issue Capias.

[OYER OF THE BOND.]

Know all men by these presents, that we, John S. Hollins, J. A. Buchanan, and Lemuel Taylor, of the city of Baltimore, merchants, are held and firmly bound unto the United States of America in the sum of ten thousand nine hundred and ninety-nine dollars; for the payment whereof we bind themselves, our heirs, executors and administrators, jointly and severally, firmly by these presents: sealed with our seals, dated this 6th day of February, in the forty-third year of the independence of the United States, and in the year of our Lord one thousand eight hundred and nineteen. The condition of the above obligation is such, that if the above bounden John S. Hollins, J. A. Buchanan, and L. Taylor, or either of them, or their heirs, executors or administrators, shall and do, on or before the 6th day of August, 1820, well and truly pay, or cause to be paid, unto the col-

lector of the customs for the district of Baltimore, for the time being, the sum of five thousand four hundred and ninety-eight dollars, and thirty cents, or the amount of the duties to be ascertained as due and arising on certain goods, wares, and merchandise, entered by the above bounden John S. Hollins, for Hollins & McBlair, and S. Smith & Buchanan, as imported in the brig Brazillian, T. Baker, jun. master, from Calcutta, as per entry, dated the 6th day of February, 1819; then the above obligation to be void, otherwise to remain in full force and virtue.

J. SMITH HOLLINS. [SEAL.]
J. A. BUCHANAN. [SEAL.]
LEMUEL TAYLOR. [SEAL.]

Sealed and delivered in the presence of
J. SPEAR NICHOLAS.

No. 446—No. 37—Date 6 Feb'y, 1819. Pay 6 Aug, 1820. Brig Brazillian. J. S. Hollins—$11,293 98.

At which first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, and the day of the return of the said aforegoing writ, comes into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district, aforesaid, to wit: Paul Bentalou, gentlemen, to whom the said aforegoing writ was in form aforesaid directed, make return thereof to the court here, thereon endorsed, to wit:

"Non est Taylor, cepi Hollins and Buchanan.
"PAUL BENTALOU, *Marshal.*"

And the said John Smith Hollins and James A. Buchanan, although solemnly required, do not come, but make default: and hereupon, the said United states of America, by their attorney aforesaid, pray judgment against the said John Smith Hollins and James A. Buchanan, in the plea aforesaid.

Therefore it is considered by the court here, that the said United States of America recover against the said John Smith Hollins and James A. Buchanan, as well the said sum of ten thousand nine hundred and ninety-nine dollars, current money, their debt aforesaid, as the sum of nineteen dollars and seventy-five cents for their damages which they have sustained, as well by occasion of the detention of the said debt, as for their costs and charges, by them about their suit in this behalf laid out and expended, adjudged unto the said United States of America by the court here on their assent: and the said John Smith Hollins and James A. Buchanan, in mercy, &c.

MEMORANDUM.

Judgment rendered in this action on the fourth day of September, in the year of our Lord one thousand eight hundred and twenty-two,

for penalty and costs. Penalty to be released on payment of the sum of $11293 98, with interest thereon, from 6th August, 1820, till paid, with costs of suit.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I [SEAL.] hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOS. SPICER, *Clerk District Court.*

Which were admitted by the plaintiffs to have been brought and obtained on the bonds aforesaid, and the following proceeding thereon:

FIRST REVIVAL OF JUDGMENT BY SCIRE FACIAS, SEPTEMBER TERM, 1822.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two.

Present: the honorable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN.

Be it remembered, that heretofore, to wit, on the ninth day of July, in the year of our Lord one thousand eight hundred and twenty-two, the United States of America, by Elias Glenn, attorney of the United States in and for the district of Maryland, sued forth out of the district court the writ of the United States of America of scire facias, to the marshal of the Maryland district directed, in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas, at a district court of the United States, in and for the district of Maryland, begun and held at the city of Baltimore, [SEAL.] on the first Tuesday in December, in the year of our

Lord one thousand eight hundred and nineteen, the said United States of America, by the judgment of the same court, recovered against a certain John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, as well the sum of sixty-seven thousand two hundred dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages which they had sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record is manifest.

And now, on the part of the United States, it hath been understood in the said court, that although the judgment thereof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them. Wherefore the said United States have besought that a proper remedy be granted them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged, should be carried into due and speedy execution, you are therefore hereby commanded, that by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in September next, to show, if they have or can say any thing for themselves, why the said United States ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think fit: and further to do and receive what the said court shall then and [there] consider concerning them in this behalf, and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Theodorick Bland, judge of our said district court, the eighth day of June in the year of our Lord, 1822.

E. G. issued the 9th day of July, 1822.

PHILIP MOORE,
Clerk District Court.

No. 29. The United States *vs.* John Smith Hollins, James A. Buchanan, Lemuel Taylor, sci. fa. $67,200 costs, $142 5. To be released on payment of $32,024 10, with interest from the 24th September, 1819, and costs. Judgment 7th December, 1819. E. G.

At which day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, comes into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district afore-

207.

said, to whom the said aforegoing writ was directed, now here makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil Taylor, August 1st, 1822, made known to the rest, in the presence of John L. Buchanan, and Robert Smith Hollins.

"PAUL BENTALOU, *marshal.*"

Thereupon, the said United States of America, by their attorney aforesaid, pray execction against the said John Smith Hollins and James A. Buchanan for the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, to them to be adjudged, &c.

Therefore it is considered by the court here, that the said United States of America have their execution against the same John Smith Hollins and James A. Buchanan, for as well the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, as the sum of eighteen dollars and twenty-five cents, to the said United States of America, on their assent, by the court here adjudged, for their costs and charges which they have sustained by reason of the delay of the execution of the judgment aforesaid. And the said John Smith Hollins and James A. Buchanan, in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I [SEAL] hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOS. SPICER,
Clerk District Court.

FIRST REVIVAL OF JUDGMENT BY SCIRE FACIAS. SEPTEMBER TERM, 1822.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two:

Present: the honorable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other, were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN.

Be it remembered, that heretofore, to wit, on the ninth day of July, in the year of our Lord one thousand eight hundred and twenty-two, the said United States of America, by Elias Glenn, attorney of the United States, in and for the Maryland district, sued forth out of the district court here, the writ of the United States of America of scire facias to the marshal of the Maryland district, directed in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas at a district court of the United States, in and for the district of Maryland, begun and held at the city of Baltimore on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, the said United States of America, by the judgment of the same court, recovered against a certain John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages which they had sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit, in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record is manifest. And now on the part of the United States it hath been understood in the said court that although the judgment thereof is given, yet execution for the debt, damages, costs, and charges aforesaid, still remains to be made for them; wherefore the said United States have besought that a proper remedy be granted to them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged should be carried into due and speedy execution; you are therefore hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in September next, to show if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, Jas. A. Buchanan, and Lemuel Taylor, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John

[SEAL.

208.

Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think fit: and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you thall give them notice, and this writ. Witness, the honorable Theodorick Bland, judge of our said district court, the eighth day of June, in the year of our Lord 1822.

E. G. issued the 9th day of July, 1822.

PHILIP MOORE,
Clerk District Court.

No. 31. The United States *vs.* John Smith Hollins, James A. Buchananan, Lemuel Taylor, sci. fa. dt. $10,998; costs $14 25. To be released on payment of $11,449, with interest from 6th October, 1819, and costs. Judgment 7th December, 1819. E. G.

At which day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, comes into the disirict court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was directed, now here makes return of the writ aforesaid, thus endorsed, to wit: "Nihil Taylor, 1st August, 1822, made known to the rest, in the presence of John L. Buchanan and Robert S. Hollins.

"PAUL BENTALOU, *Marshal.*"

Thereupon, the said United States of America, by their attorney aforesaid, pray execution against the said John Smith Hollins and James A. Buchanan for the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the same John Smith Hollins and James A. Buchanan for as well the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, as the sum of eighteen dollars and twenty-five cents to the said United States of America on their assent, by the court here adjudged, for their costs and charges which they have sustained by reason of the delay of the execution of the judgment aforesaid; and the said John Smith Hollins and James A. Buchanan, in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I here-
[SEAL.] unto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOS. SPICER,
Clerk District Court.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two.

Present: the Honourable Theodorick Bland, judge of Maryland district; Elias Glenn, Esquire, attorney; Paul Bentalou, Esquire, marshal; Philip Moore, clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN.

Be it remembered, that heretofore, to wit, on the ninth day of July, in the year of our Lord one thousand eight hundred and twenty-two, the said United States of America, by Elias Glenn, attorney of the United States in and for the district of Maryland, sued forth out of the district court here, the writ of the said United States of America, of scire facias, to the marshal of the Marylahd district, directed, in the words and of the tenor following, to wit:

THE UTITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas at a district court of the United States in and for the district of Maryland, begun and held at the city of Baltimore, on the first Tuesday in March, in the year of our Lord one thousand eight hundred and twenty, the said United States of America, by the judgement of the same court, recovered against a certain John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the *the* sum of fourteen dollars and twenty-five cents for their damages which they had sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit, in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record is manifest. And now, on the part of the United States, it hath been understood, in the said court, that although the judgment thereof is given, yet execution for the debt, damages, costs and charges

[SEAL.]

209.

still remains to be made for them; wherefore, the said United States have besought that a proper remedy be granted to them in this behalf. And as it is right that those things which in the said district court are lawfully transacted and adjudged, you should be carried into due and speedy execution, you are therefore hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in September next, to show, if they have or can say any thing for themselves, why the said United States ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John Smith Hollins, Jas. A. Buchanan, and Lemuel Taylor, shall think fit; and further to do and receive what the said court shall then and there consider concerning them, in this behalf; and have you there the names of those by whom you shall give them notice and this writ. Witness, the honorable Theodorick Bland, judge of our said district court, the eighth day of June, in the year of our Lord one thousand eight hundred and twenty-two. E. G. issued the 9th day of July, 1822.

PHILIP MOORE,
Clerk District Court.

No. 37.—The United States *vs.* John Smith Hollins, James A. Buchanan, Lemuel Taylor, sci. fa. dt. $10,998, costs $14 25. To be released on payment of $11,292, with interest from 6th December, 1819, and costs. Judgment 7th March, 1820.

E. G.

At which day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and two, comes into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was directed, now here makes return of the writ aforesaid thus endorsed, to wit:

"Nihil Taylor, 1st August 1822, made known to the rest in presence of John L. Buchanan and Robert S. Hollins.

"PAUL BENTALOU, *Marshal.*"

Thereupon, the said United States of America by their attorney aforesaid, pray execution against the said John Smith Hollins and James A. Buchanan, for the debt, damages costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the said John Smith Hollins and James A. Buchanan, for as well the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid, mentioned,

according to the force, form and effect of the recovery aforesaid, as the sum of eighteen dollars and twenty-five cents, to the said United States of America on their assent, adjudged for their costs and charges which they have sustained by reason of the delay of the execution of the judgment aforesaid; and the said John Smith Hollins and James A. Buchanan in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I hereunto subscribe my name, and affix the seal of the said district court this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

[SEA.]

THOS. SPICER,
Clerk Dist. court.

SECOND REVIVAL OF JUDGMENT BY SCIRE. FACIAS—SEPT. TERM—1835.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States, in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and thirty-five.

Present: the Honorable Elias Glenn, judge of Maryland district; Nathaniel Williams, Esquire, attorney; Nicholas Snyder, Esquire, marshal; Thomas Spicer, clerk.

Among other were the following proceedings, to wit:

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the thirteenth day of May, in the year of our Lord one thousand eight hundred and thirty-five, the said United States of America, by Nathaniel Williams, attorney of the United States in and for the Maryland district, sued forth out of the district court here, the writ of the United States of America of scire facias to the marshal of the Maryland district aforesaid, directed, in the words and of the tenor following, to wit:

210.

THE UNITED STATES OF AMERICA,
District of Marylnnd, to wit.

To the marshal for the Maryland district, greeting:

[SEAL.] Whereas, at a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, the United States of America, by the judgment of the same court, recovered against John Smith Hollins, James A. Buchanan and Lemuel Taylor, as well the sum of sixty-seven thousand two hundred dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages, which they have sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan and Lemuel Taylor are convict, as of record is manifest. And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, it was considered that the said United States of America should have their execution against the said John Smith Hollins and James A. Buchanan, as well for the debt, damages, costs and charges aforesaid, as also for the sum of eighteen dollars and seventy-five cents, which to the said United States of America in the said court was adjudged for their costs and charges, which they had sustained by reason of the delay of the execution aforesaid, whereof the said John Smith Hollins and James A. Buchanan are also convict, as of record is manifest. And now, on the part of the said United States of America, it hath been understood in the said court, that although the judgment therof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them; wherefore, the said United States of America have besought that a proper remedy be granted to them in this behalf; and as it is right that those things, which in the said district court are lawfully transacted and adjudged, should be carried into due and speedy execution; you are, therefore, hereby commanded, that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, that they be and appear before the said district court, to be held in the city of Baltimore, on the first Tuesday in June next, to show, if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, according to the force, form and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor shall think fit; and further to do and receive what the said court shall then and there consider

concerning them in this behalf; and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the fifth day of May, in the year of our Lord, one thousand eight hundred and thirty-five.

N. W. issued 13th May, 1835.

THO. SPICER,
Clk. Dist. Court.

No. 20. The United States vs. John Smith Hollins, James A. Buchanan, Lemuel Taylor sci. fa. after sci. fa. and fi. fa. Dt. $67,200, costs $14 25. Costs 1s sci. fa. $18 75, add,l. $3 60. To be released on payment of $32,024 10, with interest from 24th September, 1819, and costs. Judgment 7th December, 1819. N. W.

Satisfaction acknowledged for $4,487 77
" " " 996 58

At which day, to wit, the said first Tuesday in June, in the year of our Lord one thousand eight hundred and thirty-five, come into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was in form aforesaid directed, now here makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICH'S SNIDER, *Marshal.*"

And the same John Smith Hollins, James A. Buchanan and Lemuel Taylor, although solemnly called, come not; therefore, as before, the said United States of America, by their attorney aforesaid, sued forth out of the district court here, an alias writ of the said United States of America of scire facias, in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the marshal for the Maryland district, greeting:

Whereas, at a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen.

The United States of America, by the judgment of the same court, recovered against John Smith Hollins, James A. Buchanan, and Lemuel Taylor, as well the sum of sixty-seven thousand two hundred dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents, for their damages, which they had sustained as well by reason of the detention of that debt, as for their costs and charges, by them about their suit in that behalf laid out and expended; whereof the said John Smith Hollins, James A. Buchanan and Lemuel Taylor are convict, as of record it manifestly appears.

2/1.

And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, it was considered that the said United States of America should have their execution against the said John Smith Hollins and James A. Buchanan, as well for the debt, damages, costs and charges aforesaid, as also for the sum of eighteen dollars and seventy-five cents, which to the said United States of America in the said court was adjudged for their costs and charges, which they had sustained by reason of the delay of the execution aforesaid, whereof the *the* said John Smith Hollins and James A. Buchanan are also convict, as of record it manifestly appears. And now, on the part of the United States of America, it hath been understood in the said court, that although the judgment thereof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them: wherefore, the said United States of America have besought that a proper remedy be granted to them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged, should be carried into due and speedy execution; you are, therefore, hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore, on the first Tuesday in September next, to show if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, according to the force, form and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think fit; and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the eighth day of June, in the year of our Lord one thousand eight hundred and thirty-five.

N. W. isssued 18th of June, 1835,

THOMAS SPICER, *Clerk District Court.*

No. 3. The United States vs. John Smith Hollins, James A. Buchanan, Lemuel Taylor, 2d sci. fa. after sci. fa. and fi. fa. Dt. $67,200. costs $14 25. Costs 1 sci. fa. $18.75; add'l. $3 60. To be released on payment of $32024 10, with interest, from 24th September, 1819, and costs. Judgment, 7th Dec. 1819. N. W.

Credit $4487 77

" 996 58

The same day is given to the said United States of America there, &c. At which said day, to wit, the first Tuesday in September, in

the year of our Lord one thousand eight hundred and thirty-five, come again into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said writ last aforesaid, was directed, as before, to the court now here, makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICHS. SNIDER, *Marshal.*"

And the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, although solemnly required, do not come, but make default; and hereupon, the said United States of America, by their attorney aforesaid, pray execution against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor for as well the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, as the sum of fourteen dollars and twenty-five cents, by them sustained by the delay of the execution of the judgment aforesaid, by the default of the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor; and the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I [SEAL.] hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOMAS SPICER, *Clerk District Court.*

SECOND REVIVAL OF JUDGMENT BY SCI. FA. SEPT. TERM, 1835.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States, in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in June, in the year of our Lord one thousand eight hundred and thirty-five.

Present: the honorable Theodorick Bland, judge of Maryland district; Nathaniel Williams, Esquire, attorney; Nicholas Snyder, Esquire, marshal; Thomas Spicer, clerk.

Among other were the following proceedings, to wit:

212.

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
and LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the thirteenth day of May, in the year of our Lord one thousand eight hundred and thirty-five, the United States of America, by Nathl. Williams, attorney of the United States in and for the district of Maryland, sued forth out of the district court here the writ of the United States of America of scire facias, to the marshal of the Maryland district aforesaid, directed, in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas, at a district court of the United States, in and for the district of Maryland, begun and held at the city of Baltimore, on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, the United States of of America, by the judgment of the same court, recovered against John Smith Hollins, James A. Buchanan, and Lemuel Taylor late of the Maryland district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages which they had sustained by reason of the detention of that debt, as for their costs and charges by them about their suit in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record it manifestly appears.

And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord ene thousand eight hundred and twenty-two, it was considered that the said United States of America should have their execution against the said John Smith Hollins and James A. Buchanan, as well for the debt, damages, costs and charges aforesaid, as also for the sum of eighteen dollars and seventy-five cents, which to the said United States of America in the said court was adjudged for costs and charges which they had sustained by delay of the execution aforesaid, whereof the said John Smith Hollins and James A. Buchanan are also convict, as of record is manifest. And now, on the part of the United States, it hath been understood in the said court, that although the judgment thereof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them. Wherefore, the said United States of America have besought that a proper remedy be granted them in this behalf; and

as it is right that those things which in the said court are lawfully transacted and adjudged, should be carried into due and speedy execution, you are therefore hereby commanded, that by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in June next, to show, if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think fit: and further to do and receive what the said court shall then and there consider concerning them in this behalf: and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the fifth day of May in the year of our Lord one thousand eight hundred and thirty-five.

N. W. Issued 13th May, 1835.

THOS. SPICER,
Clerk District Court.

No. 21. The United States *vs.* John Smith Hollins, James A. Buchanan, Lemuel Taylor, after 6 fi. fa. on sci. fa. dt. $10998. Costs $14 25. Costs 1st sci. fa. $18 75; addl. $3 60. To be released on payment of 11,292, with interest from 6th October, 1819, and costs. Judgment 7th December, 1819. N. W.

At which day, to wit, the first Tuesday in June, in the year of our Lord one thousand eight hundred and thirty-five, come into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was in form aforesaid, directed, now here makes return thus endorsed, to wit:

"Nihil. NICHS. SNIDER, *Marshal.*"

And the same John Smith Hollins, James A. Buchanan and Lemuel Taylor, although solemnly called, come not; therefore, as before, the said United States of America, by their attorney aforesaid, sued forth out of the district court here, an alias writ of the said United States of America of scire facias, in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

[SEAL.

Whereas, at a district court of the United States, in and for the district of Maryland, begun and held at the city of Baltimore, on the first Tuesday in December, in the year of our Lord one thousand eight hundred and nineteen, the United States of America, by the judgment of the same court, recovered against John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of the Maryland district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages which they had sustained, by reason of the detention of that debt, as for their costs and charges by them about their suit, in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record is manifest.

And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, it was considered that the said United States of America should have their execution against the said John Smith Hollins and James A. Buchanan, as well for the debt, damages, costs and charges aforesaid, as also for the sum of eighteen dollars and seventy-five cents, which to the said United States of America in the said court was adjudged for their costs and charges, which they had sustained by delay of the execution aforesaid, whereof the said John Smith Hollins and James A. Buchanan are also convict, as of record it manifestly appears. And now, on the part of the said United States of America it hath been understood in the said court that although the judgment thereof is given, yet execution for the debt, damages, costs, and charges aforesaid, still remains to be made for them; wherefore the said United States have besought that a proper remedy be granted to them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged should be carried into due and speedy execution; you are therefore hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in September next, to show if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, Jas. A. Buchanan, and Lemuel Taylor, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think

fit: and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you thall give them notice, and this writ. Witness, the honorable Elias Glenn, judge of our said district court, the eighth day of June, in the year of our Lord 1835.

N. W. Issued 18th June, 1835.

THOMAS SPICER,
Clerk District Court.

No. 4. The United States *vs.* John Smith Hollins, James A. Buchanan, and Lemuel Taylor, 2d sci. fa. af. 6 fi. fa. and sci. fa. dt. $10,998; costs $14 25. Costs 1 sci. fa. $18 75; add'l. $3 60. To be released on payment of $11,292, with interest from 6th October, 1819, and costs. Judgment 7th December, 1819. N. W.

The same day is given to the said United States of America, there, &c. At which day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and thirty-five, come into the disirict court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was directed, as before, to the court now here makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICHS. SNIDER, *Marshal.*"

And the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, although solemnly required, do not come, but make default; and hereupon, the said United States of America, by their attorney aforesaid, pray execution against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, in the writ of scire facias last aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor for as well the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, as the sum of fourteen dollars and twenty-five cents, by them sustained by the delay of the execution of the judgment aforesaid, by the default of the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor; and the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I [SEAL.] hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOMAS SPICER, *Clerk District Court.*

2/4.

SECOND REVIVAL OF JUDGMENT BY SCI. FA. SEPT. TERM, 1835.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States, in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in September in the year of our Lord one thousand eight hundred and thirty-five.

Present: the honorable Elias Glenn, judge of Maryland district; Nathaniel Williams, Esquire, attorney; Nicholas Snyder, Esquire, marshal; Thomas Spicer, clerk.

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN,
LEMUEL TAYLOR.

Be it remembered, that heretofore, to wit, on the thirteenth day of May, in the year of our Lord one thousand eight hundred and thirty-five, the said United States of America, by Nathaniel Williams, attorney of the United States in and for the district of Maryland, sued forth out of the district court here, the writ of the United States of America of scire facias to the marshal of the Maryland district aforesaid, directed, in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas, at a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore, on the first Tuesday in March, in the year of our Lord one thousand eight hundred and twenty, the United States of America, by the judgment of the same court, recovered against a certain John Smith Hollins, James A. Buchanan, and Lemuel Taylor, late of said district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages which they had sustained, by reason of the detention of that debt, as for their costs and charges by them about their suit, in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor are convict, as of record is manifest. [SEAL.]

And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, it was considered that

the said United States of America should have their execution against John Smith Hollins and James A. Buchanan, as well for the debt, damages, costs and charges aforesaid, as also for the sum of eighteen dollars and seventy-five cents, for their costs and charges, which they had sustained by reason of the delay of the execution aforesaid, whereof the said John Smith Hollins and James A. Buchanan are also convict, as of record is manifest.

And now, on the part of the United States of America, it hath been understood in the said court, that although the judgment thereof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them: wherefore, the said United States of America have besought that a proper remedy be granted to them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged, should be carried into due and speedy execution; you are, therefore, hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor, that they be and appear before the said district court, to be held at the city of Baltimore, on the first Tuesday in June next, to show if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, if they, the said John Smith Hollins, James A. Buchanan, and Lemuel Taylor shall think fit; and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the fifth day of May, in the year of our Lord one thousand eight hundred and thirty-five.

N. W. Issued 12th May, 1835,

THOMAS SPICER, *Clerk District Court.*

No. 25. The United States vs. John Smith Hollins, James A. Buchanan, Lemuel Taylor, after 6 fi. fa. on sci. fa. Dt. $10,998; costs $14 25. Costs 1 sci. fa. $18 75; add'l. $3 60. To be released on payment of $11,292, with interest, from 6th December, 1819, and costs. Judgment, 7th March, 1820. N. W.

At which day, to wit, the first Tuesday in June, in the year of our Lord one thousand eight hundred and thirty-five comes into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was in form directed, now here makes return of the writ aforesaid thus endorsed, to wit:

"Nihil. NICHS. SNYDER, *Marshal.*"

215.

And the same John Smith Hollins, James A. Buchanan and Lemuel Taylor, although solemnly called, come not; therefore, as before, the said United States of America by their attorney aforesaid, sue forth out of the district court here, an alias writ of the said United States of America of scire facias in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit.

To the marshal for the Maryland district, greeting:

Whereas, at a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in March in the year of our Lord one thousand eight hundred and twenty, the United States of America, by the judgment of the same court, recovered against John Smith Hollins, James A. Buchanan and Lemuel Taylor, late of the Maryland district, merchants, as well the sum of ten thousand nine hundred and ninety-eight dollars, current money, a certain debt, as the sum of fourteen dollars and twenty-five cents for their damages, which they have sustained, by reason of the detention of that debt, as for their costs and charges by them about their suit in that behalf laid out and expended, whereof the said John Smith Hollins, James A. Buchanan and Lemuel Taylor are convict, as of record it manifestly appears. [SEAL.]

And whereas, also, in the said court, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, it was considered that the said United States of America should have their execution against eighteen dollars and seventy-five cents, which to the said United the said John Smith Hollins James A. Buchanan, and Lemuel Taylor, as well for the debt, damages, costs and charges aforesaid, as also for the sum of States of America in the said court was adjudged for their costs and charges, which they had sustained by reason of the delay of the execution aforesaid, whereof the said John Smith Hollins and James A. Buchanan are also convict, as of record it manifestly appears. And now, on the part of the said United States of America, it hath been understood in the said court, that although the judgment therof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them; wherefore, the said United States of America have besought that a proper remedy be granted to them in this behalf; and as it is right that those things, which in the said court are lawfully transacted and adjudged, should be carried into due and speedy execution; you are, therefore, hereby commanded, that, by good and lawful men of your district, you give notice to the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, that they be and appear before the said district court to be held in the city of Balti-

more, on the first Tuesday in September next, to show, if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor, for the debt, damages, costs and charges aforesaid, according to the force, form and effect of the recovery aforesaid, if they, the said John Smith Hollins, James A. Buchanan and Lemuel Taylor shall think fit; and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the eighth day of June, in the year of our Lord, one thousand eight hundred and thirty-five.

N. W. Issued 18th June, 1835.

THO. SPICER,
Clk. Dist. Court.

No. 8. The United States vs. John Smith Hollins, James A. Buchanan, Lemuel Taylor, 2d sci. fa. after 6th fi. fa. and sci. fa. Dt. $10,998, costs $14 25. Costs 1st sci. fa. $18 75, add'l. $3 60. To be released on payment of $11,292, with interest from 6th December, 1819, and costs. Judgment 7th March, 1819. N. W.

The same day is given to the said United States of America there, &c. At which said day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and thirty-five, come again into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said writ last aforesaid, was directed, as before, to the court now here, makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICH'S SNIDER, *Marshal.*"

And the same John Smith Hollins, James A. Buchanan and Lemuel Taylor, although solemnly required, come not, but make default; and hereupon, the said United States of America, by their attorney aforesaid, pray execution against the said John Smith Hollins and James A. Buchanan for the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the said John Smith Hollins James A. Buchanan and Lemuel Taylor, for as well the debt, damages, costs, and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form, and effect of the recovery aforesaid, as the sum of fourteen dollars and twenty-five cents by them sustained by the delay of the execution

of the judgment aforesaid, by default of the said John Smith Hollins, Jame A. Buchanan and Lemuel Taylor; and the said John Smith Hollins James A. Buchanan, and Lemuel Taylor in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

[SEAL.]

THOS. SPICER,
Clerk District Court.

FIRST REVIVAL OF JUDGMENT BY SCIRE FACIAS.—SEPTEMBER TERM, 1835.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in September, in the year of our Lord one thousand eight hundred and thirty-five:

Present: the Honorable Elias Glenn, judge of Maryland district; Nathaniel Williams, Esquire, attorney; Nicholas Snyder, Esquire, marshal; Thomas Spicer, clerk.

THE UNITED STATES
vs.
JOHN SMITH HOLLINS,
JAMES A. BUCHANAN.

Be it remembered, that heretofore, to wit, on the thirteenth day of May in the year of our Lord one thousand eight hundred and thirty-five, the said United States of America, by Nathaniel Williams attorney of the United States, in and for the district of Maryland, sued forth out of the district court here, the writ of the United States of America of scire facias to the marshal of the Maryland district aforesaid, directed in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the Marshal for the District of Maryland, greeting:

Whereas, at a district court of the United States, in and for the district of Maryland, begun and held at the city of Baltimore, on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two the said United States of America, by the

[SEAL.

judgment of the same court, recovered a against certain John Smith Hollins and James A. Buchanan, late of said district, merchants, as well the sum of ten thousand nine hundred and nine dollars, current money, a certain debt, as the sum of nineteen dollars and seventy-five cents for their damages which they had sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit, in that behalf laid out and expended, whereof the said John Smith Hollins and James A. Buchanan, are convict, as of record is manifest. And now, on the part of the said United States of America it hath been understood in the said court that although the judgment thereof is given, yet execution for the debt, damages, costs, and charges still remains to be made for them; wherefore the said United States have besought that a proper remedy be granted to them in this behalf; and as it is right that those things which in the said district court are lawfully transacted and adjudged should be carried into due and speedy execution; you are therefore hereby commanded that, by good and lawful men of your district, you give notice to the said John Smith Hollins and James A. Buchanan, that they be and appear before the said district court, to be held at the city of Baltimore on the first Tuesday in June next, to show if they have or can say any thing for themselves, why the said United States of America ought not to have their execution against them, the said John Smith Hollins and Jasmes A. Buchanan, for the debt, damages, costs, and charges aforesaid, according to the force, form, and effect of the recovery aforesaid, if they, the said John Smith Hollins and James A. Buchanan, shall think fit: and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you thall give them notice, and this writ. Witness, the honorable Elias Glenn, judge of our said district court, the first Tuesday of March, in the year of our Lord one thousand eight hundred and thirty-five.

N. W. Issued 13th June, 1835.

THOMAS SPICER,
Clerk District Court.

No. 29. The United States vs. John Smith Hollins, James A. Buchanan, sci. fa. Dt. $10,999; costs $19 75; add'l. $3 60. To be released on payment of $11,293 90, with interest, from 6th December, 1820, and costs. Judgment, 4th September, 1822. N. W.

At which day, to wit, the first Tuesday in June, in the year of our Lord one thousand eight hundred and thirty-five, come into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said aforegoing writ was in form aforesaid directed, now here makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICHS. SNYDER, *Marshal.*"

And the said John Smith Hollins and James A. Buchanan, although solemnly called, come not; therefore, as before, the said United States of America by their attorney aforesaid, sue forth out of the district court here, an alias writ of the said United States of America of scire facias in the words and of the tenor following, to wit:

THE UNITED STATES OF AMERICA,
District of Maryland, to wit.

To the marshal for the Maryland district, greeting:

Whereas, at a district court of the United States in and for the Maryland district, begun and held at the city of Baltimore on the first Tuesday in September, in the year of our Lord one thousand eight hundred and twenty-two, the United States of America, by the judgment of the same court, recovered against a certain John Smith Hollins and James A. Buchanan, late of said district, merchants, as well the sum of ten thousand nine hundred and nine dollars, current money, a certain debt, as the sum of nineteen dollars and seventy-five cents for their damages, which they had sustained, as well by reason of the detention of that debt, as for their costs and charges by them about their suit in that behalf laid out and expended, whereof the said John Smith Hollins, and James A. Buchanan are convict, as of record is manifest. And now, on the part of the United States of America, it hath been understood in the said court, that although the judgment therof is given, yet execution for the debt, damages, costs and charges aforesaid, still remains to be made for them; wherefore, the said United States have besought that a proper remedy be granted to them in this behalf; and as it is right that those things, which in the said court are lawfully transacted and adjudged, should be carried into due and speedy execution; you are, therefore, hereby commanded, that, by good and lawful men of your district, you give notice to the said John Smith Hollins, and James A. Buchanan that they be and appear before the said district court to be held in the city of Baltimore, on the first Tuesday in September next, to show, if they have or can say any thing for themselves, why the said United States ought not to have their execution against them, the said John Smith Hollins, and James A. Buchanan for the debt, damages, costs and charges aforesaid, according to the force, form and effect of the recovery aforesaid, if they, the said John Smith Hollins and James A. Buchanan and shall think fit; and further to do and receive what the said court shall then and there consider concerning them in this behalf; and have you there the names of those by whom you shall give them notice, and this writ. Witness the honorable Elias Glenn, judge of our said district court, the first

[SEAL.]

Tuesday of June, in the year of our Lord, one thousand eight hundred and thirty-five.

N. W. Issued 18th June, 1835.

THO. SPICER,
Clerk.

No. 21. The United States vs. John Smith Hollins, James A. Buchanan, 2d sci. fa. Dt.$10,999, costs $19 75, add'l. $3 60. To be released on payment of $11,293 90, with interest from 6th August, 1820, and costs. Judgment 4th September, 1822. N. W.

The same day is given to the said United States of America there, &c. At which said day, to wit, the first Tuesday in September, in the year of our Lord one thousand eight hundred and thirty-five, come again into the district court here, the said United States of America, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to whom the said writ last aforesaid, was directed, to the court now here, makes return of the writ aforesaid, thus endorsed, to wit:

"Nihil. NICH'S SNIDER, *Marshal.*"

And the said John Smith Hollins, and James A. Buchanan, although solemnly required, do not come, but make default; and hereupon, the said United States of America, by their attorney aforesaid, pray execution against the said John Smith Hollins, and James A. Buchanan, for the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, to them to be adjudged, &c. Therefore, it is considered by the court here, that the said United States of America have their execution against the said John Smith Hollins and James A. Buchanan, and for as well the debt, damages, costs and charges aforesaid, in the writ of scire facias aforesaid mentioned, according to the force, form and effect of the recovery aforesaid, as the sum of fourteen dollars and twenty-five cents, by them sustained by the delay of the execution of the judgment aforesaid, by the default of the said John Smith Hollins, and James A. Buchanan; and the said John Smith Hollins, and James A. Buchanan, in mercy, &c.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the district court aforesaid, I [SEAL.] hereunto subscribe my name, and affix the seal of the said district court, this eleventh day of November, in the year of our Lord one thousand eight hundred and thirty-seven.

THOMAS SPICER, *Clerk District Court.*

The defendants further offered in evidence that Lemuel Taylor, in said duty bonds named, applied for the benefit of the insolvent

laws of Maryland, on the day of 182 , and that upon said application, Roswell L. Colt was appointed trustee. They further prove that the following awards were made in favor of said Roswell L. Colt, trustee of said Lemuel Taylor, under the treaty with the king of the French.

AWARDS IN FAVOR OF L. TAYLOR UNDER THE FRENCH TREATY.

TREASURY DEPARTMENT,
Register's Office, April 14th, 1837.

I certify, that the commissioners under the act to carry into effect the treaty between the United States and the king of the French, made the following awards in favor of Roswell L. Colt, trustee of Lemuel Taylor:

No. 737	Schooner Post Boy,	Adams, master, for		$8,027 50
759	Brig Ohio,	Wilkins,	"	35,002 20
760	Ship Plough Boy	Wilkins,	"	120,670 00
761	Ship Two Friends,	Thompson	"	38,578 28
	Amounting to		Dolls.	202,277 98

And that the following certificates have been issued on account of the said awards, viz:

No. 1460	to Geo. Law, attorney }	of R. L. Colt, trustee	$16,432 24
1466	ditto	do. -	39,850 44
1473	to Roswell L. Colt, trustee	- -	27,552 88
			$83,585 56
	Leaving to be issued		$118,692 42

T. L. SMITH,
Register.

And that large sums of money, and more than sufficient to discharge said duty bonds, to which said Lemuel Taylor was a party, came into the possession of the Department of the Treasury applicable to said awards.

They then offered in evidence the correspondence, reports, and papers following:

LETTER FROM THE SOLICITOR OF THE TREASURY TO THE DIST. ATTY. OF MARYLAND.

Office of the Solicitor of the Treasury,
July 1st, 1836.

SIR:—Your letter of the 30th ult. to the Secretary of the Treasury has been referred by him to this office.

A letter from Roswell L. Colt, Esq. as trustee of Lemuel Taylor, has also been received, with sundry documents. From these it appears, that Lemuel Taylor is a debtor to the Government as surety on bonds given for duties on sundry goods imported by S. Smith & Buchanan, said S. Smith & Buchanan being the real debtors to the Government.

It appears, further, that sundry awards under the late convention with France, made by the commissioners in favor of T. Ellicott and J. Meredith, as trustees of S. Smith & Buchanan, and that certificates for the same have been delivered to them, the officer having charge of the issuing of the certificates, not being apprised at the time, that they ought to have been detained to the amount of the debt to the Government, under authority of the 6th sec. of the "act to carry into effect the convention between the United States, and his Majesty the King of the French, concluded at Paris, on the 4th of July, one thousand eight hundred and thirty-one."

The United States must now look to these trustees for the payment of the money received on these certificates, in discharge of the debt in question; and the United States, being entitled to a preference in the case, it is expected that the trustees will not hesitate to pay over this money accordingly. You will therefore request them to do so, and if they decline a compliance, you will, if found necessary, apply for an injunction upon them, not to pay it over to other creditors, until the debt to the Government be first satisfied; and take such other measures, (if not already taken,) as may be necessary to sustain the rights of the United States.

Mr. Colt, as trustee of Mr. Taylor, being interested in increasing the amount coming to his creditors, will assist in furnishing you with the proofs of the amount of interest in the importations referred to, of said S. Smith & Buchanan. Should you be obliged to institute legal proceedings, you will please report the suit or suits without delay to this office.

I am, very respectfully, sir,
Your most obd't serv't,
V. MAXCY,
Solicitor of the Treasury.

To N. WILLIAMS, Esq. U. States Attorney, Baltimore.

219.

LETTER FROM THE SOLICITOR OF THE TREASURY TO THE DIST. ATTY. OF MARYLAND.

Office of the Solicitor of the Treasury,
July 15th. 1836.

SIR: A sum sufficient to discharge in full the duty bonds due by Lemuel Taylor, as *principal*, having been received under the awards in his favor under the French treaty, I have to day written to the collector to furnish an official statement of the amount, including interest to the 15th ult. the day on which the cash was received, that the amount may be deposited. If there be any costs or fees which remain unpaid, have the goodness to advise me of the amount, and forward bills, duly certified, at your earliest convenience.

I am, very respectfully, sir,
Your most obd't serv't,
V. MAXCY,
Solicitor of the Treasury.

To NATHL. WILLIAMS, Esq., U. S. Att. Baltimore.

LETTER FROM THE SOLICITOR OF THE TREASURY TO THE SECRETARY OF THE TREASURY, DATED 5TH OCT. 1836.

Office of the Solicitor of the Treasury,
Oct. 5th 1836.

SIR: I have received Mr. Key's letter to you, referred to this office, requesting that only so much of the awards in favor of Lemuel Taylor's trustees, may be retained in the Treasury as are sufficient to cover his debt as principal on duty bonds, and any sum after appropriating the amounts awarded to Hollins & McBlair, that may be due from him as surety for them.

It appears that he was co surety with James A. Buchanan for John Hollins and John Smith Hollins, and that a part of the goods, for the duties on which these bonds were given, were imported on account of Smith & Buchanan. It is contended, therefore, by Mr. Taylor, that the Government ought to look to them for the duties, awards having, under the French convention, been made to the trustees of Smith & Buchanan, as well as those of Lemuel Taylor.

A proceeding has been instituted by the district attorney in Maryland against the trustees of Smith & Buchanan, to assert the priority of the United States to the funds in their hands, the certificates under the awards in their favor having been delivered to them, as in their capacity, as the firm of S. Smith & Buchanan, no outstanding bonds appeared to be due, when the list was checked. This suit, not being decided, I do not think that the awards in favor of Mr. Taylor's trustee can be released, without deducting therefrom all his liabilities as surety, after the awards to Hollins & McBlair are exhausted. Mr. Taylor will, if the awards in his favor are applied to the payment of what his co-surety ought to contribute, have his re-

medy over against that co-surety in a proceeding to compel him to contribute; and if the Government have been satisfied out of his funds, its right to priority will belong to Mr. Taylor, of which he can avail himself, in the suit above mentioned, against the trustees of S. Smith & Buchanan, should the United States become *nominal plaintiffs*, after the satisfaction of their claim, out of the awards in his favor. It is doubtful, as no bonds were given in the name of the firm of Smith & Buchanan, but in the names of individuals, whether the doctrine of extinguishment will not apply in favor of the trustees of that firm, and prevent a recovery by the United States against them. At all events, it appears to me they are not bound to take their risk when they have perfect security in the awards in favor of L. Taylor, who is unquestionably liable as surety.

Mr. Taylor claims an allowance of interest on a part of an award under the Florida treaty, detained some months in the Treasury. Were the claim equitable, I am not acquainted with any law giving the Secretary of the Treasury the power to pay it. Were it otherwise, it would be establishing an unsafe precedent for the Department to allow interest for the time it detained money in the Treasury for the purpose of giving the accounting officers an opportunity to ascertain whether it might be legally and rightfully detained or not. If these officers are chargeable with unreasonable delay in doing this, Mr. Taylor, it appears to me, could find relief only in act of Congress.

With great respect, I am, sir,
Your most obd't serv't,
V. MAXCY,
Solicitor of the Treasury.

To the Hon. LEVI WOODBURY, *Secretary of the Treasury.*

I agree in views with the solicitor, and act accordingly.

W.

(B.)

LETTER FROM THE SOLICITOR OF THE TREASURY TO THE SEC'Y OF THE TREASURY, DATED 26 OCT. 1836.

Office of the Solicitor of the Treasury,
October 26th, 1836.

SIR: I have received the letter of Mr. George Law, respecting the awards, made under the late convention with France, to Roswell L. Colt, trustee of Lemuel Taylor, with the papers accompanying it; and, in compliance with your request, have the honor to report,

That it appears, from the information furnished this office, that Lemuel Taylor is indebted to the United States on duty bonds upon which he is principal, including interest to the 7th ult. the sum of

$15,689 12

And as surety for John S. Hollins including interest to the same time the sum of	$60,961 93
Making the total of his liabilities	$76,651 05

It also appears that the dividends received by the Government on the awards in favor of the trustees of Hollins & McBlair and Lemuel Taylor, the payment of which has been stopped on account of the above debt, amounts to to the sum of $86,217 01

Leaving due to Mr. Taylor, after paying the whole of the above liabilities, the sum of $9,565 96

Under these circumstances I can perceive no possible objection to the delivery to Mr. Taylor, his trustee or his attorney, certificates for the above surplus, and the future dividends of his awards; but Mr. Law desires this to be done without requiring the bonds of John S. Hollins to be cancelled, the Treasury retaining the amount of the bonds, so as to give him the benefit of the future dividends on the awards to Hollins & McBlair, and thus lessen the amount of Mr. Taylor's liabilities as their surety. As this arrangement would be perfectly safe to the United States, and would be favoring the surety which has always been the policy of this office, where it can be done with safety, I can perceive no objection to it.

The papers are herewith returned.

I have the honor to be, with great respect, sir,

Your most obed't serv't,

V. MAXCY,

Solicitor of the Treasury.

To the HONORABLE LEVI WOODBURY,

Secretary of the Treasury.

(Endorsed)

Mr. Young will examine and see if any objection respecting awards under the French convention in favor of Roswell L. Colt, as trustee of Lemuel Taylor.

(TREASURY DEPT. 26*th Oct.* 1836.)

Referred to the Comptroller to give the necessary instructions to carry into effect the arrangement as approved by the Solicitor. The amount due not be carried to the credit of the bonds at present, but yet to remain in the Treasury as security.

LETTER FROM R. L. COLT TO THE SOLICITOR OF THE TREASURY, DATED 30TH JUNE, 1836.

BALTIMORE, 30th June, 1836.

V. Maxcy, Esq. Solicitor of the Treasury,
&c. &c. Washington:

SIR: Part of the bonds given by Mr. Lemuel Taylor to Government for duties, and still due, were for duties on goods imported by said Taylor for joint account of himself and S. Smith and Buchanan, and the proceeds of S. Smith & Buchanan's part of said goods were handed over by Taylor to them. I learn that a large amount has been awarded to Meredith and Ellicott, trustees of S. Smith & Buchanan, under the Neapolitan and French treaties, and that the certificates have been passed over to them; I have now to request that you will instruct Mr. Williams, the district attorney, to file a bill in chancery calling on said trustees to pay acct. of said funds, S. Smith & Buchanan's proportion of the duties due on L. Taylor's bond—one or more of that house was a surety. Mr. Glenn, as counsel for Mr. Taylor's creditors, will join in the chancery proceedings. I would also beg leave respectfully to state, that by far the larger part of the duties due by Hollins and McBlair for bonds, where J. S. Hollins appears first signer and principal, were for duties on goods *jointly* imported and *owned* by Hollins and McBlair and S. Smith & Buchanan, and to which bonds James A. Buchanan, one of said firm, was first surety, before Mr. Taylor, who had no interest in said property; and as the balance due by Hollins and McBlair on said bonds, after deducting debenture certificates, lodged in the custom H. is only $28,694 75; and as the awards to Hollins and McBlair, under the treaty with Naples, is 10,416 at 90 cts. is $9,375 03; and, under French treaty, is 32,740 22 at 58 cts. is 19,569 32, and to S. Smith and Buchanan, under the Naples treaty

	46,019 91 *a* 90	41,417 92		
And French	40,839 57 *a* 58	23,686 95	$65,104 87	
				$94,049 22

A fund greatly superior to the amount due on said bonds. I therefore request that instructions be given to Mr. Williams to institute such chancery proceedings as are necessary in this case to cause such part of S. Smith and Buchanan's awards as may be necessary to cover said bonds, and that the proper officers be ordered to issue warrants in my favor for the balance coming to me, after deducting the amount due by Mr. Taylor only.

With great respect,
Your obed't serv't,

(Signed) ROSWELL L. COLT.

(Endorsed.)

BALTIMORE, June 30th, 1836.

Roswell L. Colt, Esq. states that a part of the duty bonds due by L. Taylor, as principal, were for good imported for the joint account of himself and Smith and Buchanan, and requesting that measures may be taken to subject the proceeds of the awards to Smith and Buchanan under Neapolitan and French conventions to their payment, &c. Also for the payment of certain bonds of John S. Hollins, on which James A. Buchanan and Lemuel Taylor are securities, per copy of one of said bonds herewith, Mr. Taylor alleding that said bonds show that they were for the joint importations of Hollins and McBlair and S. Smith and Buchanan, and though the names of the firms are not on the bonds, but merely in individual name of James A. Buchanan as a security; that payment must be sought and obtained of S. Smith and Buchanan before him.

COLLECTOR'S STATEMENT.

Statement furnished by the collector of Baltimore under date of July, 1836, to the Solicitor of the Treasury, shows that Mr. Lemuel Taylor is indebted on duty bonds, *as principal*, with interest added up to the 15 June, 1836, so as to make the amount in cash on that date $15,689 12

The awards in favor of the estate of Mr. Taylor which have been stopped under convention with France, amount to $202,277 98, on which there was due on the 15th June, 1836, a dividend of 20 cts. per dollar, making to credit of estate 40,455 60

Leaving a balance in favor of Taylor's estate, after satisfying principal and interest of all Taylor's own bonds, to be applied to Taylor's liabilities as surety on the bonds of John S. Hollins 24,766 48

Statement furnished by the collector of Baltimore under date of 18th July, 1836, to the Solicitor of the Treasury shows that John S. Hollins is indebted as principal on duty bonds with interest added up to 15 June, 1836, so as to make the amount in cash on that date 60,468 07

From which deduct surplus detained on Mr. Taylor's awards as above 24,766 48

Balance remaining due by John S. Hollins as cash, 15th June, 1836, 35,701 59

Add interest thereon till 7 Sept. 1836, when 2d French dividend $19 37 per dollars, was payable, making 2 mo. 23 ds.	493 86
	36,195 45
Credit 2d dividend on awards to Hollins and McBlair	6,580 18
Balance for which Mr. Taylor is liable as surety	29,615 27

To satisfy the above balance there is retained second dividend of $19 37 per dollars, payable 7th September, 1836, on awards in favor of the estate of Mr. Taylor, say the sum of $39,181 23, as cash on said date, or a surplus of $9,565 96, to which the trustee of Mr. Taylor is entitled after satisfying all the claims of Government against the estate of Taylor, either as principal or surety.

I hereby certify that the within statement has been duly examined in my office, and found to be correct in all its parts, taking for granted that the dividend of $40,455 60, in favor of the estate of Lemuel Taylor, and placed to credit of his liability, is correct; and that so soon as I shall be advised by the Comptroller that the several sums retained have been placed to my credit, the proper entries shall be placed on my bond and interest accounts.

Collector's office, District of Baltimore, October 13th 1836.

JAMES H. McCULLOCH,
Collector.

TREASURY DEPARTMENT,
Register's Office, Oct'r 15th, 1836.

I certify that certificates for the French indemnity in favor of Roswell L. Colt, trustee of Lemuel Taylor, amounting to two hundred and two thousand, two hundred and twenty-seven dollars and ninety-eight cents are on file in this office, and that no part of the instalments due thereon has been paid.

T. L. SMITH, *Register.*

I hereby certify that since the annexed certificate was given by the late collector, in relation to the within mentioned liabilities of Lemuel Taylor, as principal and surety on duty bonds, the sums as stated below, have been placed to the credit of said liabilities.

Per letter of the Comptroller, dated 8 Nov. 1836,			$737 84
do	do	24 Dec. "	15,689 12
do	do	23 Jan. 1837,	5833 51
			22,260 47

Collector's office, District of Baltimore, January 30th 1837.

WM. FRICK,
Collector.

I further certify that, on a final liquidation of the liabilities of Lemuel Taylor, as principal on duty bonds, the total amount thereof was found to be 14,607 dollars and ninety-one cents, instead of $15,689 12 as set down on the annexed statement, making a difference of $1,681 21 less due by said Taylor.

W. FRICK, *Collector.*

First cestificate of collector, Baltimore, shows that, after satisfying all liabilities, either as principal or surety, the estate of Lemuel Taylor is entitled to receive, $9,565 96
Second certificate of do. shows a further credit of 7,652 56

$17,218 52

To pay which sum in certificates at 39 37 will require $43,735 12
Of said certificates there has been issued No. 1460, 27th Oct, 4836, for - - - - - 16,182 24

Amount in certificates remaining to be issued - $27,552 88

Another certificate, No, 1466, 24th Dec. 1836, was issued for the sum of $39,850 45, making at 39 37, dividend $15,689 12, which was deposited in the bank of the Metropolis on 24th Dec. 1836 to the credit of the Treasurer of the United States, on account of the collector of Baltimore, in satisfaction of the duty bonds of Lemuel Taylor unsatisfied, as principal, and proved an over payment of $3,531 10 thereon pr. letter of 9th Jan. 1827, from the collector of Baltimore to the Comptroller of the Treasury.

GEO. LAW.

(C.)

LETTER FROM GEO. WOLF, COMPTROLLER, TO T. L. SMITH, REGR. OF THE TREASURY, 26TH OCTOBER, 1836,

Treasury Department,
Comptroller's Office, Oct. 26, 1836.

SIR: From a report made by the Solicitor to the Secretary of the Treasury, which has been referred to me, it appears that Lemuel Taylor's liabilities on duty bonds, as principal and surety, amount to $76,651 05; that the awards under the convention with the French Government in favor of Roswell L. Colt, as trustee of Lemuel Taylor, amount to $202,277 98, so that, as no part of said award has as yet been received, certificates may safely be issued to George Law, as

attorney for the said Rowell L. Colt, for the sum of $16,182 24, which you will be pleased to do accordingly.

With great respect,
Your obd't serv't,
GEG. WOLF,
Comptroller.

THOMAS L. SMITH, Esq. Register of the Treasury.

(D.)

LETTER FROM THE COMPTROLLER OF THE TREASURY, TO THE REGISTER OF THE TREASURY, 24TH OCT. 1836.

Treasury Department,
Comptroller's Office, Dec. 24th, 1836.

SIR: Referring you to my letter of 26th October last, I have to request that you will be pleased to issue certificates for the further sum of $39,850 44, on the awards under the French convention, in favor of Roswell of L. Colt, as trustee of Lemuel Taylor, to George Law, as attorney of the said Roswell L. Colt, for the purpose of being applied in satisfaction of the principal and interest of the duty bonds of said Lemuel Taylor, amounting to $15,689 12.

With great respect,
Your obd't serv't,
GEO. WOLF,
Comptroller.

THOMAS L. SMITH, Esq. Register of the Treasury.

(E.)

LETTER FROM THE COMPTROLLER OF THE TREASURY TO THE REGISTER OF THE TREASURY, 1ST FEB. 1837.

Treasury Department,
Comptroller's Office, Feb. 1st, 1837.

SIR: Referring to my letters of the 26th Oct. and 24th December, 1836, I have to request that you will be pleased to issue certificates for the sum of $27,552 88 in favor of Roswell L. Colt, trustee of Lemuel Taylor, being a part of the award of $202,277 98, in his name as trustee aforesaid, under the convention with France.

With great respect,
Your obd't serv't,
GEO. WOLF,
Comptroller.

THOMAS L. SMITH, Esq. Register of the Treasury.

F

SCHEDULE of debentures deposited with the collec

NO. OF DEBENTURE.	DATE OF DEBENTURE.	AMOUNT.	WHEN PAYABLE.	NAMES OF
1014	Oct. 14, 1818	154 83	Sept. 24, 1819	S. Smith & Buchanan, and
1025	" 20, 1818	1465 42	" " "	S. Smith & Buchanan, and
1096	Nov. 9, 1818	2567 84	" " "	S. Smith & Buchanan, and
191	March 4, 1819	4638 00	Oct. 6, "	S. Smith & Buchanan, and
192	" " "	4638 00	Dec. 6, "	Hollins & McRlair, and
193	" " "	4637 69	Aug. 6, 1820	Hollins & McBlair, and
274	" 27, "	87 00	Oct. 6, 1819	Hollins & McBlair, and
275	" " "	87 00	Dec. 6, "	Hollins & McBlair, aud
276	" " "	87 42	Aug. 6, 1820	Hollins & McBlair, and
300	April 6, 1819	399 42	Oct. 6, 1819	Hollins & McBlair, and
301	" " "	399 00	Dec. 6, "	Hollins & McBlair, and
302	" " "	399 64	Aug. 6, 1820	Hollins & McBlair, and
572	July 10, 1819	5152 00	Oct. 6, 1819	Hollins & McBlair, and
573	" " "	5152 00	Dec. 6, 1819	Hollins & McBlair, and
574	" " "	5153 85	Aug. 6, 1820	Hollins & McBlair, and
1052	Oct. 31, 1818	1207 44	Sept. 24, 1819	S. Smith & Buchanan, and
1253	Dec. 24, 1818	58 50	" " "	S. Smith & Buchanan, and
		36,284 63		

224.

F

tor of the customs at Baltimore, by Hollins & McBlair.

IMPORTERS.	DATE OF IMPORTATION.	IN WHAT VESSEL IMPORTED.	FROM WHAT PLACE.	TO WHOM PAYABLE.
Hollins & McBlair	July 13, 1818	Ship Unicorn	Canton	Hollins & McBlair.
Hollins & McBlair	" " "	Ship Unicorn	Canton	
Hollins & McBlair	" " "	Ship Unicorn	Canton	
Hollins & McBlair	Feb. 6, 1819	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
S. Smith & Buchanan	" " "	Brig Brazillian	Calcutta	
Hollins & McBlair	July 13, 1818	Ship Unicorn	Canton	Geo. Law.
Hollins & McBlair	" " "	Ship Unicorn	Canton	W. H. Dundas

G

S. Smith & Buchanan and Hollins & McBlair.

Duties per Unicorn from Canton	- -	$25,233.68	
Debentures on do. deducted	- -	5.454.03	
		19.779.65	
Duties pr. Brazillian from Calcuta	$33,877.98		
Debentures on do. deducted	30,830.60	3047.38	
		22,827.03	
Hollins & McBlair, duties pr. Lorenzo, Walton Gray, Ceres, Sarah and Louisa, and Columbia	- -	5866.72	
		28,693.75	
S. S. & Buchanan -	- -	1627.	$30,320.75
Total bonds - -	64978.38		
Debentures - -	$36284.63	$28693.75	

H.

SCHEDULE of the duty bonds on merchandise in which House at

NUMBER OF BOND.	DATE OF BOND.	WHEN PAYABLE.	VESSEL IMPORTED.	TO WHOM CONSIGNED.
4900	Nov. 23, 1818	Aug. 23, 1819	schr. Lorenzo	Hollins & McBlair -
578	Mar. 5, 1819	Sep. 5, "	schr. Walton Gray	Hollins & McBlair -
579	" " "	Dec. 5, "	schr. Walton Gray	Hollins & McBlair -
589	" 6, "	Dec. 6, "	schr. Ceres -	Hollins & McBlair -
982	April 5, "	Oct. 5, 1820	schr. Sarah and Louisa - -	Hollins & McBlair -
983	" " "	Jan. 5, "	schr. Sarah and Louisa - -	Hollins & McBlair -
1421	" 21, "	Oct. 21, 1819	schr. Columbia -	Hollins & McBlair -
1422	" " "	Jan. 21, 1820	schr. Columbia -	Hollins & McBlair -
444	Feb. 6, "	Oct. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
445	" " "	Dec. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
446	" " "	Aug. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
4223	Sept. 24, 1818	Sep. 24, 1819	ship Unicorn -	Hollins & McBlair, and S. Smith & Buchanan
1423	April 21, 1819	Oct. 21, 1819	schr. Columbia -	Hollins & McBlair -
1424	" " "	Jan. 21, 1820	schr. Columbia -	Hollins & McBlair -

220.

H.

Lemeul Taylor is surety, remaining unpaid in the Custom Baltimore.

BY WHOM ENTERED, AND FOR WHOSE ACCOUNT.	NAMES OF THE SIGNERS OF THE BONDS.	AMOUNT.	REMARKS.
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	$2,344 05	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	749	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	749 07	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	189 05	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	374	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	375 80	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	258	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	259 75	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,292	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,292	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,293 98	
J. S. Hollins for S. Smith & Buchanan, and Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	25,233 68	a balance
John S. Hollins for Hollins & McBlair -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	284	
John S. Hollins for Hollins & McBlair -	Jonn S. Hollins, James A. Buchanan, Lemuel Taylor - -	284	
		$64,978 38	

(I.)

SCHEDULE of bonds for duties on merchandise in which House at

NUMBER OF BOND.	DATE OF BOND.	WHEN PAYABLE.	VESSEL IMPORTED.	TO WHOM CONSIGNED.
4783	Nov. 7, 1818	Aug. 7, 1819	schr. Sarah and Louisa -	Lemuel Taylor -
4791	" 10, "	Sep. 9, "	ship Gen'l Smith	S. Smith & Buchanan, and Lemuel Taylor
4792	" " "	Nov. 9, "	ship Gen'l Smith	S. Smith & Buchanan and Lemuel Taylor
451	Feb. 8, 1819	Noy. 8, "	schr. Sarah and Louisa -	Lemuel Taylor -
499	" 22, "	Aug. 22, "	brig Nancy -	Lemuel Taylor -
956	Mar. 27, "	Sep. 27, "	schr. Jas. H. McCulloch -	Lemuel Taylor -
957	" " "	Dec. 27, "	schr. Jas. H. McCulloch -	Lemuel Taylor -
984	April 5, "	Oct. 5, "	schr. Sarah and Louisa -	Lemuel Taylor -
985	" " "	Jan. 5, 1820	schr. Sarah and Louisa -	Lemuel Taylor -
1429	" 21, "	Oct. 21, 1819	schr. Columbia -	Lemuel Taylor -
1430	" " "	Jan. 21, 1920	schr. Columbia -	Lemuel Taylor -

(I.)

227

Lemuel Taylor is principal, remaining unpaid at the Custom Baltimore.

BY WHOM ENTERED, AND FOR WHOSE ACCOUNT.	NAMES OF THE SIGNERS OF THE BOND.	AMOUNT.	REMARKS.
Lemuel Taylor - -	Lemuel Taylor, Wm. B. Buchanan, J. S. Hollins - - -	$306 73	balance
L. Taylor for S. Smith & Buchanan, and L. Taylor - - -	Lemuel Taylor, Jas. C. Bnchanan, Samuel Smith - - -	1,627	
L. Taylor for S. Smith & Buchanan, and L. Taylor - - -	Lemuel Taylor, Jas. C. Buchanan, Samuel Smith - - -	1,468 85	balance
Lemuel Taylor - -	Lemuel Taylor, M. McBlair, J. A. Buchanan - - -	2,690 96	
Lemuel Taylor - -	Lemuel Taylor, J. A. Buchanan, M. McBlair - - - -	883	
Lemuel Taylor - -	Lemuel Taylor, J. S. Hollins, Wm. B. Buchanan - - -	287	
Lemuel Taylor - -	Lemuel Taylor, J. S. Hollins, W. B. Buchanan, - - -	287 77	
Lemuel Taylor - -	Lemuel Taylor, J. A. Buchanan, M. McBlair - - - -	322	
Lemuel Taylor - -	Lemuel Taylor, J. A. Buchanan, M. McBlair - - - -	322 85	
Lemuel Taylor - -	Lemuel Taylor, Jas C. Buchanan, M. McBlair - - -	251	
Lemuel Taylor - -	Lemuel Taylor, Jas. C. Buchanan, M. McBlair. - - -	251 85	
		$ 8,649 01	

Statement of bonds for duties which remain unpaid, on which the name of Lemuel Taylor appears as surety for other debtors to the Government, viz.

J.

No. of bond.	Date.	When payable.	Principal	Sureties.		Amount.	Remarks.
4900	Nov. 23d 1818	Aug. 23d 1819	J. S. Hollins.	J. C. Buchanan	Lemuel Taylor	$2,344 05	
578	March 5, 1819	Sept. 5 "	do	J. A. Buchanan	do	749 00	
4223	Sept. 24, 1818	" " "	do	do	do	26,539 75	a balance
444	Feb'y 6, 1819	Oct. 6 "	do	do	do	11,292	
982	April 5, "	" 5 "	do	do	do	374	
1421	" 21 "	" 21 "	do	do	do	258	
1423	" " "	" " "	do	do	do	284	
445	Feb'y 6, "	Dec. 6 "	do	do	do	11,292	
579	March 5, "	" 5 "	do	do	do	749 07	
589	" 6 "	" 6 "	do	do	do	189 05	
1422	April 21 "	Jan'y 21, 1820	do	do	do	259 75	
983	" 5 "	" 5 "	do	do	do	375 80	
1424	" 21 "	" 6 "	do	do	do	284	
466	Feb'y 6, "	Bpril 6 "	do	do	do	11,293 98	
						66,284 45	
Deduct amount placed to credit of bond No. 4223, in compliance with instructions of the Comptroller, dated 30th March, 1835, - - - - -						1,369 22	
						$64,915 33	

Statement of debentures dependent on the above bonds which have been placed in the hands of the collector of this district, by Hollins and McBlair, viz.

No. of debenture.	Date of debenture.	When payable.	Amount of debenture.	No. of debenture.	Date of debenture.	When payable.	Amount of debenture.
1014	Oct. 14, 1818	Sept. 24, 1819	$154 83			Amt. bro't up	$18,275 78
1025	" 20, "	" " "	1,465 42	276	March 28, 1819	Aug. 6, 1820	87 42
1096	Nov. 9, "	" " "	2,567 84	300	April 6, "	Octr. 6, 1819	399
191	March 4, 1819	Oct. 6, "	4,638	301	" " "	Dec. 6, 1819	399
192	" " "	Dec. 6, "	4,638	302	" " "	Aug. 6, 1820	399 64
193	" " "	Aug. 6, 1820	4,637 69	572	July 10, "	Octr. 6, 1819	5,152
274	" 27, "	Oct. 6, 1819	87	573	" " "	Decr. 6, 1819	5,152
275	" " "	Dec. 6, "	87	574	" " "	Aug. 6, 1820	5,153 85
				1052	Octr. 31, 1818	Sept. 24, 1819	1,207 44
			$18,275 78	1253	Decr. 24, 1818	Sept. 24, 1819	58 50
						Total	$36,284 63

COLLECTOR'S OFFICE, *District Baltimore, April* 28, 1835. JAMES H. McCULLOCH, *Collector.*

K.

SCHEDULE of the duty bonds on merchandise in which House at

NUMBER OF BOND.	DATE OF BOND.	WHEN PAYABLE.	VESSEL IMPORTED.	BY WHOM IMPORTED.
4900	Nov. 23, 1818	Aug. 23, 1819	schr. Lorenzo	Hollins & McBlair -
578	Mar. 5, 1819	Sep. 5, "	schr. Walton Gray	Hollins & McBlair -
579	" " "	Dec. 5, "	schr. Walton Gray	Hollins & McBlair -
589	" 6, "	Dec. 6, "	schr. Ceres -	Hollins & McBlair -
982	April 5, "	Oct. 5, 1820	schr. Sarah and Louisa - -	Hollins & McBlair -
983	" " "	Jan. 5, "	schr. Sarah and Louisa - -	Hollins & McBlair -
1421	" 21, "	Oct. 21, 1819	schr. Columbia -	Hollins & McBlair -
1422	" " "	Jan. 21, 1820	schr. Columbia -	Hollins & McBlair -
444	Feb. 6, "	Oct. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
445	" " "	Dec. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
446	" " "	Aug. 6, "	brig Brazillian -	Hollins & McBlair, and S. Smith & Buchanan
4223	Sept. 24, 1818	Sep. 24, 1819	ship Unicorn -	S. Smith & Buchanan and Hollins & McBlair,
1423	April 21, 1819	Oct. 21, 1819	schr. Columbia -	Hollins & McBlair -
1424	" " "	Jan. 21, 1820	schr. Columbia -	Hollins & McBlair -

229.

H.

Lemeul Taylor is surety, remaining unpaid in the Custom Baltimore.

BY WHOM ENTERED, AND FOR WHOSE ACCOUNT.	NAMES OF THE SIGNERS OF THE BONDS.	AMOUNT.	REMARKS.
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	$2,344 05	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	749	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	749 07	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	189 05	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	374	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	375 80	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	258	
J. S. Hollins for Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	259 75	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,292	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,292	
J. S. Hollins for Hollins & McBlair, and S. Smith & Buchanan - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	11,293 98	
J. S. Hollins for S. Smith & Buchanan, and Hollins & McBlair - -	John S. Hollins, James A. Buchanan, Lemuel Taylor - -	25,233 68	a balance
John S. Hollins for Hollins & McBlair -	John S. Hollins, James A. Buchauan, Lemuel Taylor - -	284	
John S. Hollins for Hollins & McBlair -	Jonn S. Hollins, James A. Buchanan, Lemuel Taylor - -	284	
		$64,978 38	

There are debentures in favor of Hollins & McBlair in the hands of the collector amounting to 36,284 63

COLLECTOR'S OFFICE, *District of Baltimore, June* 30, 1836.

JAMES H. McCULLOCH, Dist. Collector.

DISTRICT AND PORT OF BALTIMORE:

I, James H. McCulloch, collector of the customs of the district and port of Baltimore, hereby certify that the aforegoing schedule contains a true account of all the bonds remaining unpaid in this custom house, in which Lemuel Taylor is surety for others, and the amount thereof to the late firm of Hollins & McBlair of this city, merchants; the same persons mentioned in the said schedules, was composed of John Hollins Michael McBlair and John Smith Hollins, and that John Smith Hollins, generally, transacted the business of that firm at the custom house; that the late firm of S. Smith & Buchanan of this city, merchants, the same persons mentioned in the said schedule, was composed of Samuel Smith. James A. Buchanan and William B. Buchanan; that previous to the act of Congress of 1st March, 1823, the impression was that all the partners of the firm or firms for whose account the goods were imported, or for whose account they were entered, were responsible to the United States for the duties thereon, but the bond being an instrument under seal was generally signed by only one of the partners, which as it expressed the account for whom it was given, was believed to bind all the partners of the firm or firms for whom the entry was made, but some doubts having been entertained on that subject in the courts of law, the 25th section of said act of Congress of 1st March, 1823, was believed to be passed with a view that it should be distinctly understood and expressed in words, that a bond to the United States for duties signed by one of the partners, should bind all the other partners. Given under my hand, and seal of office, at the custom house, this thirtieth day of June, eighteen hundred and thirty-six.

JAS. H. McCULLOCH, D. C. [SEAL.]

(L—1.)

LETTER FROM THE DISTRICT ATTORNEY OF MARYLAND TO THE SOLICITOR OF THE TREASURY, 30TH JUNE, 1836.

District Attorney's Office,
Baltimore, 30th June, 1836.

V. MAXCY, ESQ.

SIR: I mentioned to you, in a late letter, that I had filed a bill against the survivors of Hollins and McBlair, and their trustees, in order that funds of that estate, accruing under the late treaties, might be applied to the payment of sundry bonds on which one of the house is first signed, and Lemuel Taylor is one of the securities. I now learn from the collector that the largest part of the merchandise was imported jointly for S. Smith and Buchanan, and Hollins and McBlair, for which the bonds were given.

There are large awards in favor of S. Smith and Buchanan, under the French treaty, a portion of which has come into the hands of their

trustees. Ought not a bill to be also filed against S. Smith and Buchannan, and their trustees?

This will be justice not only to the Government, but to Lemuel Taylor. Will you also look at some other inquiries as to suits, particularly in reference to John McFadon, and instruct me.

Your obedient servant,

NATHANIEL WILLIAMS.

(L—2.)

LETTER FROM THE DISTRICT ATTORNEY OF MARYLAND TO THE SECRETARY OF THE TREASURY, 30TH JUNE, 1836.

Disirict Attorney's Office,
Baltimore, June 30, 1836.

Hon. L. WOODBURY.

SIR: Mr. Lemuel Taylor is about to visit your department in order to converse with you on the subject of his liabilities to the Government, in connection with the awards in his favor, under the French treaty. Mr. Taylor desires me to state the condition of sundry judgments, in favor of the United States, in which his name appears as one of the defendants, and who I understand to be the real and original debtors to the Government.

The suits, to which I allude, were instituted, and judgments obtained thereon in the years 1819, and 1820, before I became district attorney. But the bonds, on which those suits and judgments were founded, have been handed over to me; and I have revived the judgments. John Smith Hollins is the first signer of all the bonds in question, and *James A. Buchanan* and *Lemuel Taylor* appear as securities.

Their amounts, and for whom the merchandise was imported, appear by a schedule, signed by the collector of the port, which will be exhibited to you by Mr. Taylor, with this communication. There is no doubt then as to the real debtors, nor any as to what and whose estates these judgments should be paid out of. From the face of these bonds, John S. Hollins seems to be the principal; but this party never did any business in his individual character, nor was he ever worth $50 in that character, when he signed these bonds. One partner could not bind another under seal, and, therefore, one partner alone signed; but the bonds were charged in the books of the partnership as a responsibility of the House. It was only as late as the passage of the 25th section of *of* the act of the 1st March, 1823, that one partner could bind the House by the use of the partnership name to a custom house bond.

The paper from the custom house will show who are the real debtors, to wit: *Hollins & McBlair*, and *S. Smith & Buchanan.*

Having been apprised of this fact, so far as regarded the former house, about two months since, I filed a bill in equity, in the name of the United States, against the survivors of that house.

and their trustees, one of whom is our representative in Congress, the honorable B. C. Howard. My object in that bill is to reach the effects of that house, derived under the recent treaties; and to cause them to be applied to the payment of these bonds. I expect, in a day or two, to file a similar bill against S. Smith and Buchanan, and their trustees, to effect the same object; for nothing seems to me more clear, in reason, justice, and equity, than that the estates of Hollins and Mc Blair, and of S. Smith and Buchanan should be first applied to pay these judgments, before resort is had to the estate or effects of Mr. L. Taylor, who was merely a *security* for them. Having knowledge of the true character of these demands of the Government, and having taken some steps towards effecting the purposes of justice in this particular, I feel myself bound to make the foregoing statement to you, for Mr. Taylor. I do not presume to advise, but merely to communicate facts, and the steps taken by me in this matter. There are other circumstances, in relation to Mr. Taylor's affairs, which have passed through the Treasury, that he will bring before you, calculated to bespeak an interest in bis behalf, and to claim an indulgence from his Government.

I beg to subjoin a single word, personal, to this gentleman. He was long a valuable, public spirited, and successful merchant and citizen, and universally esteemed in this city, and elsewhere. Since the loss of his fortunes, he has struggled industriously to repair them, and it is hoped something may be saved from the wreck, if no portion of them is diverted to pay the responsibilities of others. He is, in fine, a faithful citizen, a man of intelligence, and a gentleman.

I have the honor to be, &c.

Your obedient servant,

NATHANIEL WILLIAMS.

(N.)

LETTER FROM R. L. COLT, TRUSTEE OF L. TAYLOR, TO THE SOLICITOR OF THE TREASURY, 30TH JUNE, 1836.

BALTIMORE, 30th June, 1836.

V. MAXCY, ESQUIRE,
Solicitor of the Treasury, Washington:

Part of the bonds given by Mr. Lemuel Taylor to Government for duties, and still due, were for duties on goods imported by said Taylor for joint account of himself and S. Smith and Buchanan, and the proceeds of S. Smith & Buchanan's part of said goods were handed over by Taylor to them. I learn that a large amount has been awarded to Meredith and Ellicott, trustees of S. Smith and Buchanan, under the Neopolitan and French treaties, and that the certificates have been passed over to them. I have now to request that you will instruct Mr. Williams, the district attorney, to file a bill, in chancery, calling on said trustees to pay out of said funds S. Smith and Buchanan's proportion of the duties due on L. Taylor's bonds, to

231.

which bonds one or more of that house was a surety, Mr. Glenn, as counsel for Mr. Taylor's creditors will join in the chancery proceedings.

I would also beg leave, respectfully, to state, that by far the larger part of the duties due by Hollins and McBlair, for bonds, where J. S. Hollins appears first signer and principal, were for duties on goods *jointly* imported and *owned* by Hollins and McBlair, and S. Smith and Buchanan, and to which bonds James A. Buchanan, one of said firm, was first surety, before Mr. Taylor, who had no interest in said property; and as the balance due by Hollins and McBlair, on said bonds after deducting debenture certificates lodged in the custom house is only - - - - - - $28,694 75

And as the awards to Hollins and McBlair, under the treaty with Naples, is $10,416, at 90 cts. - - - -	$9,375 03	
And, under French treaty, is $33,740 22 at 58 cts. - - -	19,569 32	
And to S. Smith and Buchanan, under the Naples treaty, $46,019 91 *a* 90	$41,417 92	
And French, $43,839 57 *a* 58	23,686 95	
	65,104 87	
		94,049 22

A fund greatly superior to to the amount due on said bonds: I therefore request that instructions be given to Mr. Williams to institute such chancery proceedings, as are neceseary in this case, to cause such part of S. Smith and Buchanan's awards, as may be necessary to cover said bonds, and that the proper officers be ordered to issue warrants in my favor for the balance coming to me after deducting the amount due by Mr. Taylor only.

With great respect,
I am your most obed't serv't,
ROSWELL L. COLT.

(O.)

LETTER FROM R. L. COLT, TRUSTEE OF L. TAYLOR, TO THE SECRETARY OF THE TREASURY, 30TH JUNE, 1836.

Baltimore, June 30th, 1836.

To the honourable L. WOODBURY,
Secretary of the Treasury, Washington.

SIR: As trustee for the creditors of Mr. Lemuel Taylor, I beg leave to call your attention to the amounts awarded to me under the Neapolitan and French treaties, and the custom house returns here-

with handed, from which it appears that Mr. Taylor remains a debtor to Government in the sum of - - $8,649 01
From which deduct custom house debentures 235 36
8,413 65
(A part of which is due by S. Smith and Buchanan) and that the award under the French treaty is $202,277 98
and the 20 cents paid on same is - - - 40,455 9

Leaving a balance, from this source alone, due me of $32,041 94 and the whole of the balance of the Neapolitan and French indemnities in my favor.

Mr. Taylor was one of the sureties on bonds given by J. S. Hollins, a partner in the house of Hollins and McBlair, for duties on goods *imported* and owned by said house, jointly, with S. Smith and Buchanan, and to whose joint use the proceeds of the goods thus imported were appropriated. The owners of the goods were never sued for the duties, but suits were brought against the individual signers of said bonds, and the Government indulged these two firms from that day to the present time, without the assent of the said Taylor, who had no interest in said goods. Whilst the Government were thus indulging Hollins and McBlair, and S. Smith and Buchanan, then owning these very bonds, a large amount due to these two firms for the capture of the ship Warren and cargo, was awarded to them under the Florida treaty, a sum more than sufficient to cover all the bonds due by them, but which amount the Government did not retain for that object, but permitted it to go into other hands, to Mr. Taylor's prejudice; and, up to the present moment, a period of sixteen years, no executions have been issued against the real debtors for these duty bonds, nor any measures taken to recover the amount, except from Taylor's estate. And now, when under the Neopolitan and French treaties, through my efforts and exertions as trustee of said Taylor, large sums have been awarded to me, the Government, although holding enough of the funds of Hollins and McBlair, and S. Smith and Buchanan, under the said treaties, have withheld the funds, awarded to me, for the purpose of liquidating the balance due on said bonds, including interest; and interest, too, permitted to accumulate without the slightest effort to procure payment from the principals; and when, also, the Government have allowed the only means of payment to pass out of their own hands. I, therefore, respectfully assert, on the behalf of the creditors of Mr. Taylor, that such a course is manifestly unjust; and request that the amount awarded to me, as Mr. Taylor's trustee, may be exonerated from all liabilities on account of Hollins and McBlair's debt, and that after the payment of Mr. Taylor's debt to Government, the balance be handed over to me.

I remain, with great respect,
Your most obedient servant,
ROSWELL L. COLT, *Trustee.*

(P.)

LETTER FROM THE DIST. ATT. TO THE SOLICITOR OF THE TREASURY, 4TH JULY, 1836.

Dist. Attorney's Office,
Baltimore, 4th July, 1836.

V. MAXCY, Esq.

SIR: I have deemed it expedient, in consequence of your letter of the 2d inst. to institute this day a suit at common law against Meredith and Ellicott (trustees of S. Smith & Buchanan.) An adversary proceeding will best suit their situation, standing in the relation they do towards other creditors. It was only when I wrote the letter to the Secretary of the Treasury, and Mr. Taylor was sitting by me, that I first learnt S. Smith & Buchanan were the real and original debtors with Hollins & McBlair. The bonds were not originally sued by me, but by Mr. Glenn. I think it not unlikely that it will be expedient to file a bill in equity against S. Smith & Buchanan and their trustees.

Respectfully, your obd't serv't,
NATHL. WILLIAMS.

(Q.)

LETTER FROM THE DIST. ATT. TO THE SOLICITOR OF THE TREASURY, 15TH JULY, 1836.

Dist. Attorney's Office,
Baltimore, 15th July, 1836.

V. MAXCY, Esq.

SIR: I have instituted a suit at law against Meredith and Ellicott, trustees of Smith & Buchanan, and also filed a bill in equity against them, for the purpose of securing the appropriation of the funds in their hands, and to come into their hands to the payment of their *actual* responsibilities to the United States of S. Smith & Buchanan.

I have inquired, and been advised, that the amounts now in the trustees' hands, and expected from the further instalments, under the Neopolitan and French treaties, are the proceeds of the Warren, under the Florida treaty, received by the trustees in 1824, about $38,000
Under the Neapolitan treaty, - - - - 41,417 92
Under the French treaty, - - - - 23,686 95

103,104 87

I have also filed a bill against the trustees of Hollins & McBlair for the same object.

There has been awarded to this house under the Neapolitan treaty, - - - - -	9,875 03
Under the French treaty, - - - - -	19,569 32
(For which no warrants are issued,) - - -	$20,944 35
And amounting together for both houses to -	$132,549 22
The principal sum, exclusive of interest, and deducting debentures due from S. Smith & Buchanan, and Hollins & McBlair, to the United States, and as separate importers, is - - - - - -	$30,293 75

The bonds come due in 1819 and 1820.

The deeds of trust from Hollins & McBlair expressly provide for paying the claims of the United States in preference. And the deeds of trust from S. Smith & Buchanan are of such a character, as to entitle the Government to their *priority*.

I cannot, therefore, doubt that we shall succeed in maintaining the liability of these several funds to the *to the* payment of these obligations. And if the principle is decided in our favor, you will see that the sums above specified are far greater than the demands of the Government. I am further satisfied that the amounts received by the trustees of S. Smith & Buchanan are entirely safe. They are deposited in bank, in the joint names of the trustees, as such, and Mr. Meredith says they shall never be withdrawn but in pursuance of an order or decree of court: and that the court of the United States.

In this view of these funds, it will not be necessary to have recourse to Mr. Lemuel Taylor's funds, awarded to him under the aforesaid treaties, except for the payment of those bonds on which he is principal debtor; and on which bonds he appears as first signer.

Respectfully, your obd't serv't,
NATHL. WILLIAMS.

(R.)

LETTER FROM F. S. KEY, ESQ. TO THE SECRETARY OF THE TREASURY, 22D JULY, 1836.

Washington, 22d July, —36.

SIR: I inclose a letter from the district attorney of Maryland to Mr. Maxcy, and ask, in behalf of Mr. Lemuel Taylor, that no more of his money under the French treaty should be stopped than may be sufficient to pay the bonds to the United States, where he is principal, and any deficiency in relation to those where he is security for Hollins and McBlair that may remain due, over and above the remainining instalments that will fall due to them or their trustees. I also inclose a letter from Mr. Pleasanton, and presume it will appear how long the proceeds of the Warren were held by the Government,

before they were paid over to Mr. Oliver. Mr. Taylor claims, that during that period, the interest should be suspended on his own bonds.

Very respectfully,
Your obd't serv't,
F. S. KEY.

(Endorsed in pencil.)

Referred to Solic. of Trea'y. for a detailed report on both of these points, with explanations why certificates were issued to the trustees of Smith & Buchanan. W.

(S.)

LETTER FROM THE DIST. ATT. TO THE SOLICITOR OF THE TREASURY, 31ST AUG. 1836.

Dist. Attorney's Office,
Baltimore, 21st Aug. 1836.

V. MAXCY, Esq.

SIR: I understand that it [is] usual to issue certificates for the receipt of moneys under the French treaty, at each time when a payment is made. Now, in regard to S. Smith & Buchanan, the first certificate has been issued, and a first payment has been made to their trustees. You are aware that I have filed a bill to effect these funds, so that they may be applied to pay duty bonds given for merchandise, imported by S. Smith & Buchanan.

The trustees, to be sure, will not attempt to misapply the funds in their hands; at the same time, it seems to me to be more proper and conformable to the principles of the Treasury, that the unpaid dividends or instalments should remain in the Treasury until the affair is fully and finally settled. Will you please to communicate with the Treasury Department on this subject.

Respectfully, your obd't. serv't,
NATHL. WILLIAMS.

(T.)

LETTER FROM J. MEREDITH, ONE OF THE TRUSTEES OF SMITH & BUCHANAN TO THE SOLICITOR OF THE TREASURY, SEPT. 19TH, 1836.

Baltimore, September 19th, 1836.

V. MAXCY, Esq.
Solicitor Treasury, U. S. Washington:

SIR: I have been informed, within a few days, that the Secretary of the Treasury has requested your opinion as to the responsibility of the trust estate of S. Smith & Buchanan for certain duty bonds for im-

portations in 1818 and 1919, by the ships General Smith and Unicorn, and brig Brazillian; to recover which, a bill has been lately filed in the circuit court, in the name of the United States, against Thomas Ellicott and myself, as trustees. Being just apprised of your return to Washington, I hasten to say, that I am desirous of explaining my views of this subject, before your report is prepared, and that I shall avail myself of the first opportunity to do so, either personally or in writing.

I am now, however, engaged in a trial of a cause of great importance to the parties, and which demands all my time and attention. It will perhaps occupy three or four days; but, as soon as it is over, I will do myself the honor of calling on you at Washington; or, if my engagements will not allow me to leave home, of addressing a communication to you, in reference to this proceeding.

I have the honor to be,
With great respect,
Your obd't. serv't.
J. MEREDITH,
One of the trustees of Smith & Buchanan.

(U.)

LETTER FROM J. MEREDITH, ONE OF THE TRUSTEES OF SMITH & BUCHANAN, TO THE SOLICITOR OF THE TREASURY, 26TH SEPT. 1836.

Baltimore, September 26th, 1836.

V. MAXCY, Esq.
Soticitor of the Treasury:

SIR: I avail myself of the first opportunity my engagements have allowed, since the receipt of your communication of the 20st inst. to state, tho' of necessity very briefly, the suggestions that have occurred to me in reference to the proceedings lately instituted in the circuit court of Maryland district, in the name of the United States, against the trustees of S. Smith & Buchanan.

You are aware, I presume, that these proceedings consist of an action at law and a bill in equity; and that the object of both is to assert the right of priority upon the trust estate for the amount of certain bonds given for duties in the years 1818 and 1819.

I take it for granted, that the material facts are already before you; and I will, therefore, at once proceed to state the objections which arise upon them, to a recovery in the cases referred to.

In the first place, I understand that the Government has retained, out of the funds which have come into its possession, the whole amount of the bonds, on which the proceedings against the trustees of Smith & Buchanan have been instituted. If this be so, the United States is a *nominal* plaintiff only, and the suit is for the benefit of the trustee of Taylor. If Taylor's estate has paid

the money, I admit that whatever right of priority belonged to the United States is transferred to his trustee. But even if that right might be asserted, not only against Taylor's co-principal in two of the bonds, and his co-surety in the others, individually, but against their partners upon the alleged fact, which I neither admit nor deny, that the firm of S. Smith & Buchanan was jointly interested in the importations, it ought to be asserted in an action brought *in his own name*, and not in that of the United States; such I understand has been the decision in several of the circuits, and is manifestly the proper course, in order to do justice between the real parties.

But, supposing the United States to be the real plaintiff, and now, for the first time, suing on these bonds, no action, I apprehend, could be maintained against the co-partnership of S. Smith & Buchanan, or against their trustees, *because they are not the bonds of the co-partnership.* It may be admitted, in this view of the subject, that S. Smith & Buchanan, were jointly interested in the importations on which the duties arose; and were, in their partnership capacity, in the first instance, indebted in that amount to the United States. But the bond of the single partner, given to, and accepted by, the collector, the authorized agent of the United States, extinguished the co-partnership liability; and the previous debt of the co-partnership became exclusively the debt of the individual partner obligor. I need not, I am sure, advert to the general doctrine of extinguishment, nor do any thing more than refer to the leading cases in which it has been applied to duty bonds executed by one partner for importations made on partnership account. I rely with great confidence on the authority of Chief Justice Kent, and the unanimous opinion of the supreme court of New York, in the case of Tom vs. Goodrich and others, 2 Johnson's Reports, 213; and that of the late Mr. Justice Washington, in the U. States vs. Ashley and others, in 3 Washington's Circuit Court Reports, 508. I am aware of the case of the United States vs. Lyman, 1 Mason's Reports, 482: but the point there decided was a very different one, and ought not, I think, to shake the authority of Tom vs. Goodrich. But, however that may be, the decision, in the United States vs. Ashley, was upon the very question, and subsequent to that of the United States vs. Lyman, and has never, as far as I understand, been since doubted or overruled. But the United States has already sued upon these bonds, and many years ago recovered judgments against each of the obligors. They thus sanctioned and adopted the act of the collector, in accepting the bonds of the individual partners, and impliedly agreed to look to them only for the payment of the duties. As the bonds extinguished the original simple contract debt, so the judgments have extinguished the bonds. The United States thus made its election twice, with a full knowledge that the importations were for partnership account, (for that fact is stated in the bonds themselves,) and cannot, upon any principle of law, as I respectfully insist, be now permitted to revert to ori-

ginal liabilities, whatever they may have been, by any form of action or proceeding in equity: for I take it to be settled, that where a debt is extinguished at law, equity will not interfere. As additional evidence that such, until very lately, has been the view of the Government itself, I beg leave to remark, that, under the treaty with Spain, the trustees of S. Smith & Buchanan received from the Treasury in 1824, the full amount of the sums awarded to them, without objection or claim on the part of the Government. And that more recently certificates were issued to them, for the full amount of the awards in their favor, under the treaties with Naples and France.

I will only add, that if these bonds have been, or shall be satisfied out of the trust estate of Lemuel Taylor, the proper course, as it appears to me, would be for the trustee to proceed for contribution in his own name against the estate of S. Smith & Buchanan. I presume that, in such case, his right of priority, if he has any, would not be prejudiced, and the trustees of S. Smith & Buchanan, would have an opportunity of availing themselves of any set-offs, if such existed.

I am, sir,
With great respect,
Your obd't serv't,
J. MEREDITH.

(V.)

MR. PLEASANTON'S NOTES.

SIR: The letter of Francis S. Key, Esq. to you, dated the 22d ult. requesting, on behalf of Mr. Lemuel Taylor, "that no more of his money under the French treaty should be stopped than may be sufficient to pay the bonds to the United States, where he is principal; and any deficiency in relation to those where he is security for Hollins & McBlair that may remain due, over and above the remaining instalments that will fall due to them or their trusteess; and also claiming that all interest on his bonds should be suspended while the proceeds of the award in his favor by the commissioners under the Florida treaty, were held by the Government before they were paid over to Mr. Oliver," referred by you to this office, with an endorsement for "a detailed report on both of these points, with explanations why certificates were issued to the trustees of S. Smith & Buchanan," accompanied by sundry letters and documents relating to the debt due the United States by Lemuel Taylor, Hollins & McBlair, and Smith & Buchanan, have been duly received.

To enable the Solicitor to comply with this request, some explanatory statements from the custom house at Baltimore, and from the district attorney were necessary, which I now have the honor to state.

That it appears, from the list of outstanding duty bonds furnished this office by the First Auditor, that Lemuel Taylor is indebted to the United States, as principal, on duty bonds executed at the custom

house at Baltimore, amounting, exclusive of interest, to	$8,649 01
And as surety for John S. Hollins, on bonds executed about the same period, amounting to - -	64,978 38
Amounting without interest to the sum of - -	$73,627 39

This list of outstanding duty bonds, the Solicitor was directed by your letter of the 26th April, 1836, to cause to be compared with an alphabetical list of awards made by the commissioners under the French treaty; and if any awards should be found in their favor, to note the same, so that the proceeds might be applied by the accounting officers to the payment of these bonds. In this comparison, it was found that awards had been made to Roswell L. Colt, trustee of Lemuel Taylor, for the following sums:

In the case of the ship of Ohio - - -		$35,002 20
do	Ploughboy - - -	120,670 00
do	Post Boy - - -	8,027 50
do	Two Friends - -	38,578 28
	Making together	$192,277 98

Awards were also found in favor of Ch. F. Mayer and others, trustees of Hollins & McBlair.

In the case of the Bacchus - -	$9,144 50		
do	Juniata - -	12,928 32	
do	Ohio - -	11,667 40	
		33,740 22	
And an award to the Union Bank of Maryland, as assignees of Hollins & McBlair, for one half of award No. 1108, in the case of the schooner Trim		14,817 15	48,557 37
	Amounting together to - -		$240,835 35

Memoranda were made in all these several cases on the list of awards furnished the Register of the Treasury, stating the indebtedness of the parties, that the proceeds might be applied to the payment of the bonds as directed.

It will be perceived that the amount of the bonds due from Lemuel Taylor, as principal, is $8,649 01, exclusive of interest, and including interest up to the 15th June last, the collector of customs at Baltimore informs me they amount to $15,689 12. But Mr. Key claims, in his letter to you, of 22d ult. that "no interest should be charged on his bonds while the proceeds of the ship Warren, awarded in his fa-

vor by the commissioners under the Florida treaty, were held by the Government; and he also enclosed a letter from Mr. Pleasanton, then agent of the Treasury, to E. Glenn, Esq. United States attorney for the dissrict of Maryland, authorizing a stay of proceedings on the judgments against Mr. Taylor, on the ground that their payment was amply provided for by the award above alluded to.

With respect to the detention of the proceeds of the award in the case of the ship Warren, I have to state, that I have carefully examined the original papers in the case, on file in the Register's office, and find the following to be the facts:

An amount was stated by the 1st Auditor, on the 12th June, 1824. Report No. 47178, for $90,271 73, being the amount awarded to Robert and John Oliver, under the Florida treaty, in their own right, and as trustees for others. This sum included $63,920 88, awarded for Lemuel Taylor in the case of the ship Warren.

Upon the back of this report is the following endorsement by the Comptroller: "Suspend amount awarded for L. Taylor, $63,920 88: off $5,326 64, $58,594 24;" and a warrant was directed for the remainder, which was issued on the same.

It appears from a memorial of Robert Oliver, surviving partner of Robert and John Oliver, to the Secretary of the Treasury, filed with the above report, remonstrating against this detention: that the amount was stopped on account of the duty bonds upon which Mr. Taylor was principal, and also those on which he was surety for Hollins & McBlair. It appears from the papers, that the assignment from Lemuel Taylor to Robert and John Oliver was made on the 13th of Decamber, 1819. That all the bonds for which Mr. Taylor was liable, either as principal or surety, were executed, and much the largest part of them due and payable, prior to the execution of the said deed of trust. The following endorsement also appears on the Auditor's statement, above referred to: "Comptroller's Office, 13th Dec, 1824. The Secretary and Comptroller have admitted to be paid to R. L. Colt, attorney, in part of the sum detained within, $37,043 48: a warrant accordingly issued on that day for that sum, leaving $21,550 76 still withheld, being a sum sufficient to cover the bonds for which Mr. Taylor was responsible as principal.

It is supposed that the right to retain the amount awarded, on account of the bonds for which Mr. Taylor, surety, was abandoned by the Secretary and the Comptroller at this time. This inferred from the payment of the amount awarded to the trustees, except a sufficiency to meet the bonds on which he was principal, and from the following endorsement, which appears in the handwriting of the secretary on the back of the memorial of Robert Oliver, above referred to, viz: "Submitted to the attorney general for his opinion, whether the amount of the debts due to the United States by Lemuel Taylor can be legally retained out of the award. Feb. 11, 1825.

"W. H. C."

In answer to this reference, the Attorney General states, in a letter dated 19th February, 1825, as the result of his examination of the case, that "If the assignment of the 13th December, 1819, was a fair and *bona fide* assignment of *the whole beneficial interest* of Lemuel Taylor, in the claim on account of the Warren, *without any contingent reservation in favor of Taylor*, of any part of the sum that might be awarded on that account, then, in my opinion, the Government has no right to retain any part of the sum so awarded, on account of Taylor's debt to the United States. If otherwise, the right of retainer attaches to the extent already expressed, &c."

Upon this opinion is the following endorsement:

"Referred to the First Comptroller, who will ascertain, if practicable, whether the assignment was absolute or conditional. Feb. 24, 1825. "W. H. C."

On the 1st of March, 1825, Thomas Tenent and Roswell L. Colt, trustees of Lemuel Taylor, filed statement in which they certify that said Taylor assigned his interest in the Warren and cargo, long before his insolvency, and that they do not consider that they have any claim, in any shape whatever, direct or indirect, in or over the same. On the same day Robert Oliver makes affidavit that the claim to the ship Warren and cargo was presented by Robert and John Oliver, in their own absolute right, and not as trustees, &c. Upon these papers is the following endorsement:

"Let the amount of the award be paid to Mr. Oliver. March 1st, 1825. W. H. C."

And on the same day a warrant issued for $21,559 76, which closed the account.

There is, also, among the papers, a letter of Paul Bentalou, marshal of Maryland, dated August 2d, 1824, in which he states that, in December, 1823, he had in his possession thirteen executions against Lemuel Taylor, amounting to $18,843 76, but on the representations of Mr. Taylor, or of his trustee, Mr. Roswell L. Colt, to the agent of the Treasury, that a sum much more than sufficient to pay them had been awarded him under the Spanish treaty, indulgence was granted, &c.

From this statement it appears that the payment was suspended on the 12th June, 1824, on the suggestion of Mr. Taylor, or his trustee, Mr. Colt, that the award was for his benefit, and after investigating the matter by the department, it was paid to assignee, part on the 13th December, 1824, and the balance on the 1st March, 1825, on the certificate of the trustees that Lemuel Taylor had, long before his insolvency, made an absolute assignment to the Messrs. Oliver.

In regard to the indulgence authorized by the lettter of Mr. Pleasanton of the 3d January, 1824, to Mr. Glenn, the district attorney at Baltimore, which accompanied the letter of Mr. Key, I have to state,

that I have referred to the correspondence on file in this office, and find the following additional letters on the subject.

On the 9th January, 1824, Mr. Glenn says, in reply, "I have received your letter by Mr. Lemuel Taylor, granting him indulgence on his bonds until further orders. I consider it my duty to tell you that Mr. Taylor has long since assigned his interest in the ship Warren to Robert Oliver, Esq. &c. and adds, that if indulgence is granted, without *without* the consent of the sureties, they will claim a discharge, &c.

Mr. Pleasanton then states, in a letter to him of the 10th January, 1824, that he was not before informed of the assignment to Robert Oliver, and that without the written consent of the sureties the indulgence must not be granted.

On the 3d of February, 1824, Mr. Glenn wrote Mr. Pleasanton that Mr. Taylor was about leaving the country, with his family, not to return, and that his bail was dead, &c. and on the 6th February, 1824, Mr. Pleasanton instructed him to take the speediest measures in his power to collect the judgments against him.

Whether the interest, for this period, be suspended on the bonds or not, however, there will remain a large surplus of the awards under the French treaty, after the payment of the bonds on which Mr. Taylor is principal, to be applied to the payment of bonds for which he is surety. These amount, as before stated, to 64,978 58, exclusive of interest, and stand in the name of John Hollins, as principal. Upon these bonds James A. Buchanau appears to be co-surety on 62,632 93, and James C. Buchanan on $2,344 05. From a statement furnished by the collector of the customs, at Baltimore, it appears that these bonds are entitled to a credit for $36,284 63 on account of outstanding debentures: and that, after deducting that sum, and adding interest on the balance from the time the bonds became due, to the 15th June, 1836, there remains due to the United States, on that day, on these bonds, the sum of 68,652 45. In making this calculation it will be perceived that the collector has regarded the debentures as a payment of so much on the bonds at the time the bonds became due. In this the collector has departed from the general rule which prevails at the treasury. The rule, as I understand it, is that *debentures* are not *payable* until the bonds with which they areconnected *are paid*, and that debentures do not bear interest. In this case none of the debenture certificates are sufficient to discharge the bonds with which they are connected, and if the settlement is made according to this principle, interest should be charged on the whole amount of the bonds to the 15th June, and the debentures then deducted; settled by this principle the balance due would be increased to upwards of $100,000.

Mr. Key, in his letter of the 22d ultimo, requests that "no more of his, Mr. Taylor's money, under the French treaty, should be stopped than may be sufficient to pay the bonds to the United States for which he is principal, and any deficiency in relation to those where he is

237

surety for Hollins and McBlair that may remain due over *over* and above the remaining instalments that will fall due to them or their trustees."

The amount of the awards to the *trustees* of Hollins and McBlair under the French treaty, as before stated, is $33,740 22, and the deed of trust from Hollins and McBlair, to their trustees, expressly directs that the proceeds of these awards should be first applied to the payment of the duty bonds of John S. Hollins; there can be no difficulty in regard to that sum.

You will also perceive that an award made to the Union Bank of Maryland, as *assignees* of Hollins and McBlair, amounting to $14,817 15, has also been stopped for this purpose. The appropriation of this sum, it is supposed, will be contested be the Union Bank. The bonds, in this case, were executed in 1818 and '19, and became due in 1819 and '20. The assignment being made to the Union Bank by Hollins and McBlair on the 15th of May, 1821, it is presumed that the priority of the United States attaches, and the attention of the district attorney has been directed to this subject, and he will doubtless take such measures as may be demanded by the interests of the United States. The proceeds of these awards, however, fall far short of discharging the bonds, and for the payment of the balance the United States must look to the sureties, and Lemuel Taylor being one of them, the amount of the awards in his favor, under the French treaty, have been stopped for this purpose, and the amount being ample for this purpose, the debt is safe; but James A. Buchanan and James C. Buchanan are his co-sureties, and these gentlemen, composing part of the firm of S. Smith and Buchanan, and Smith and Buchanan having awards in their favor under the French treaty, Mr. Taylor contends that they, and not he, is responsible for the balance due on these bonds, particularly as it *now* appears that S. Smith and Buchanan were interested in the original importations for the duties on which the bonds were given.

In reply to your inquiry "why certificates were issued to the trustees of Smith and Buchanan?" I have the honor to state, that upon comparing the list of awards under the French treaty, with the alphabetical lists of outstanding duty bonds, furnished this office by the First Auditor, no bonds were reported as due from Smith and Buchanan, either as principal or surety, and nothing to induce a belief that James A. Buchanan and James C. Buchanan, or S. Smith, all of whom were found to be responsible, as surities, in their private capacity, were of the firm of S. Smith and Buchanan.

The awards, however, to Smith and Buchanan, and the indebtedness of the above persons, as sureties, did not escape observation: and before the books were handed over to the Register of the Treasury the attention of Mr. George Law, who was understood to be specially employed by the department to look into these matters, and who, from his acquaintance in Baltimore, it was supposed would be able to give correct information on the subject, was specially called to the

subject. Mr. Law stated that he had made the matter the subject of very special and particular inquiry with a view to subject the awards to the trustees of S. Smith and Buchanan to the payment of these bonds of Hollins and McBlair; all the above persons, though bound as sureties in their individual capacity, being members of the firm of S. Smith and Buchanan. But, upon examination, he found that awards had been made to the same trustees, under the Florida treaty, and also under the Neopolitan treaties. That the Treasury Department being in possession of all the facts of the case, arrested the amount of the awards for the purpose of applying the proceeds to the payment of the bonds for which these several members of the firm were individually bound.

But that the point was contested by the trustees, and after mature examination and consultation with the attorney general, it was determined that the Government had no right to withhold the money from the trustees on this principle, and it was paid over to them. Enquiry was made at the Comptroller's Office on the subject, when the same information, in substance, was received. Under these circumstances it was thought that no note made at this office would give the accounting officers additional information on the subject, or change the decision of the department; the books were therefore handed over without taking any notice of the matter, leaving them to act on the information already in their possession.

The certificates were issued, I understand, by the Register on the day of June, 1836, and handed to Mr. George Law, who handed the same over to the trustees of S. Smith and Buchanan.

On the 1st day of July last a letter was received by the Solicitor of the Treasury, from Roswell L. Colt, dated the day previous, in which he stated that, "part of the bonds given by Lemuel Taylor to Government, and still due, were for duties on goods imported by said Taylor for joint account of himself and S. Smith and Buchanan, and handed over by Lemuel Taylor to them," and that "by far the larger part of the said duties, due by Hollins and McBlair for bonds, where J. S. Hollins appears first signer and principal, were for duties on goods *jointly* imported and *owned* by Hollins and McBlair and S. Smith & Buchanan, and to which bonds James A. Buchanan, one of said firm, was first surety before Mr. Taylor, who has no interest in said property; and as the balance due by Hollins and McBlair on said bonds, after deducting debenture certificates, lodged in the custom house, is only $28,694 75, and as the awards to Hollins & McBlair, under the treaty with Naples, is $10,416 70 at 90 cts. $9,375 03

And under the French treaty is $33,740 22 at 58 cts. is 19,569 32

And to S. Smith & Buchanan, under the Naples treaty, is $46,019 91 at

238.

90 cts. - - -	41,417 92	
French do 40,839 57 *a* 58 cts -	23,686 95	
		65,104 87
		$94,049 22

A fund greatly superior to the amount due on said bonds; I therefore request that instructions may be given to Mr. Williams to institute such chancery proceedings, as are necessary in the case, to cause such part of S. Smith and Buchanan's awards as may be necessary to cover said bonds, and that the proper officers be ordered to issue warrants in my favor for the balance coming to me, after deducting the amount due by said Taylor only."

This letter was accompanied by statements from the custom house at Baltimore, showing that of the importations for which the bonds of John S. Hollins above mentioned, amounting to $64,978 38 were given, were consigned to and entered at the custom house as follows, viz:

On account of Hollins & McBlair - - -	$5,866 72
On account of Hollins & McBlair and S. Smith & Buchanan - - - - -	59,111 66
	$64,978 38

There was a similar statement from the custom house at Baltimore in regard to the importations for which the bonds on which Lemuel Taylor is principal, as above referred to, amounting to $8,649 01

From which it appears that there was consigned to, and entered in the name of, Lemuel Taylor alone - - - - $5,553 16

And on account of L. Taylor & S. Smith & Buchanan - - - - - 3,095 85

$8,649 01

From these statements it appears that S. Smith & Buchanan are responsible for one half of the above entries and importations in their names and Hollins & McBlair, and of L. Taylor; and that they should be held responsible to the United States for $31,103 75, half of the original bonds, with interest, after deducting a proper proportion of the debentures. On the day of the receipt of this letter from Mr. Colt, I addressed a letter to Mr. Williams, the U. States attorney at Baltimore, calling his particular attention to this subject, and instructing him to demand of the trustees of S. Smith & Buchanan the amount received by them on the certificates, thus received for the amount awarded them, and upon their failure to pay it to him, to file an injunction upon them not to pay it over to other creditors until the debt due to the U. States should be first satisfied, and to take such other measures as the interests of the United States might require.

In compliance with these instructions, the district attorney has reported to this office that he has ascertained "that the amounts now

in the hands of the trustees of Smith and Buchanan and expected from the further instalments under the Neapolitan and French treaties are, Under the Florida treaty rec'd in 1824 - $38,000
Under the Neapolitan treaty - - - 41,417 92
Under the French treaty - - - - 23,686 95

Making in all - $103,104 87

That he has filed bills in equity against the trustees for the purpose of securing the appropriation of the funds in their hands, and to come in their hands, to the payment of the actual responsibilities to the United States of S. Smith and Buchanan, and also instituted a suit at law against the trustees for the same purpose. He adds "I am satisfied that the amounts received by the trustees of S. Smith and Buchanan are entirely safe. They are deposited in bank, in the joint names of the trustees, as such; and Mr. Meredith says they shall never be withdrawn, but in pursuance of an order or decree of court, and *that* the court of the *of the* United States."

The receipt of the above communication from Mr. Colt, was the first intimation ever received at this office of the connection of S. Smith and Buchanan, as a firm, with these bonds; and the Solicitor, surprised that a fact so important should not have been sooner disclosed, sent for Mr. Law, who received the information with equal astonishment. He informed the Solicitor that he had had many conversations with Mr. Taylor and with Mr. Colt, on this very point, for the purpose of obtaining information which would authorize the department to retain the awards; but they had never furnished any, nor ever given an intimation that they were otherwise responsible than as surety in their individual capacity. That, under this impression, he had himself received the certificates for the awards to Smith & Buchanan, only a few days before, and delivered the same to the trustees.

Since then the papers on file in the Register's Office, have been particularly examined, and additional statements from the collector and district attorney at Baltimore, with a view of ascertaining the full extent of the connection of the firm of Smith and Buchanan with this business. From the papers in the Register's Office, report No. 47,541, it seems that the account of Ellicott and Meredith, trustees of Smith & Buchanan for awards *under* the Florida treaty, was stated on the 16th August, 1824. It is stated as follows:

To Ellicott & Meredith, trustees of Samuel Smith, James A. Buchanan and William B. Buchanan, for awards in the case of the ship Ardent, Smith - - - - - $11,684 94
Ditto, as trustees of Smith & Buchanan in the case of the ship Warren, Evans - - - 45,034 14

$56,719 08

239

The Auditor then refers to a "list of bonds in suit relative to all the above," and which accompanied it, but which is not now on file; and there is the following note in pencil at the bottom. "The whole of the above, it is presumed, should be stopped to be applied to the payment of C. house bonds, of which see the list."

The whole amount of the above awards, was accordingly stopped. In consequence of which a memorial, remonstrating against the said stoppage, was presented to the Comptroller of the Treasury, by Thomas Ellicott and Jonathan Meredith, trustees of Smith & Buchanan, the following extract from which will disclose the causes of the stoppage.

"The undersigned not doubting but that the award which had been rendered in their favor was final and conclusive, and that neither the King of Spain, nor the Government of the United States could, after the rendition of the award in their favor, legally interpose to arrest the payment of the money, presented on the day of July last, their claim for payment out of the fund aforesaid, to the proper officer of the Treasury Department, and received for answer, that it would not then be paid; that time would be taken to ascertain whether or not the Government of the U. States did not hold a lien upon the amount thus awarded, in consequence of some of the parties from whom they received the aasignment, being indebted to said Government. That the undersigned then believed that the commercial house of *S. Smith & Buchanan*, from whom they received the assignment, was in no manner indebted to the Government, *in their co-partnership capacity*, though some of the parties in their *private character* might be so indebted, cheerfully acquiesced in the determination, presuming that the enquiry would be speedily made, and that justice would be done according to the known principles of law in the case. Not being advised that a decision of the question had been made, they presented the claim for payment again on the 6th day of September, believing that the lapse of three months would have been sufficient time to institute enquiry which could be necessary to develope the true state of the case, and enable the officers of the Government to arrive at a proper conclusion upon the subject on which they appeared to entertain doubts." They then proceed to state the injury to the creditors of Smith & Buchanan by the detention of so large a sum, and urge the necessity of its immediate payment," &c.

This document is not dated, but it must have been presented immediately after the 6th of Sept. 1824, the day on which their second demand for payment was made.

No paper is filed among the papers, showing the decision of this question, in this case. But as the awards to the firm were retained on the grounds that some of the individuals composing it, were responsible as surety for duty bonds in their private capacity, it is supposed that after full examination, the right to retain it, on that account, was abandoned; for it appears by an endorsement on the statement

of the account that a warrant was issued in favor of the trustees, on the 31st Dec. 1824, by direction of the Comptroller of the Treasury, for $21,000, and that the balance of the award, viz. $31,992 49 was restained on account of the supposed liability of of the firm of Smith & Buchanan to George P. Stevenson, who was also a debtor to the U. States for duty bonds.

It appears from the papers that Geo. P. Stevenson had failed in business, being largely indebted to the United States on duty bonds; that said Stevenson made an assignment of his effects to trustees for the benefit of his creditors, and shortly after died; that said trustees sold to S. Smith & Buchanan, 1942 bags of sugar for $21,694 87, in May, 1817, and took their notes, payable in September following. These notes remained unpaid, and it was thought that the funds of Smith & Buchanan, to the amount of these notes with interest, could be arrested and applied to the payment ot Stevenson's bonds. This question appears to have been submitted by the Secretary of the Treasury to the Attorney General for his decision, and I find among the papers, a letter from the Attorney General, in reply, dated Jan. 6th, 1825, in which he states:

"On the case stated by you, I do not discover that there is any thing due from S. Smith & Buchanan to the United States, which can be set off against the claim which the trustees of S. S. & B. have against the United States, under the award of the commissioners under the Florida treaty. If S. Smith & Buchanan were indebted to the United States, such debt might be set off against this claim. The statement, however, shows only that S. S. & B. are indebted to the assignees of Geo. P. Stevenson, who was indebted to the United States. Can the United States set off against S. S. & B.'s trustees, the debt which S. S. & B. owed to the assignees of Geo. P. Stevenson, who was a debtor to the United States? This would be carrying the doctrine of set off farther than it has ever been carried. The priority which the United States have, is only to the estate of Geo. P. Stevenson; but this does not impart to Geo. P. Stevenson's estate a prior right to be paid out of the effects of S. S. & B. If it had this effect, it might go farther, and impart to the estate of S. S. & B. a prior right, to be made out of the effects of their debtors, and so on ad infinitum." "I cannot discover any legal ground on which the United States can retain from the trustees of S. S. & B. the amount due by S. S. & B. to the assignees of Geo. P. Stevenson; if they could, the effect would be to give to the assignees of Geo. P. S. a preference over the creditors of S. S. & B. to which they are not entitled. If we once leave the limits within which the law of set off acts, (*to wit, mutual debts, between the same parties, in the same right,*) there will be no drawing any other line, &c.

"I am therefore of opinion that there is no rule of law by which the retainer, in question, can be made."

Upon this is the following endorsement, viz:

240.

"The opinion of the Attorney General is to govern in the case. Jan. 20th, 1825. W. H. C."

And on the 24th Jan. 1825, a warrant issued to the trustees of S. S. & B. for the balance of the award, to wit, $30,992 49.

I find nothing in the papers relating to this case, after a careful examination, showing or alluding to the fact disclosed by Mr. Colt in his letter of the 1st of July, that S. Smith & Buchanan were responsible for the bonds of Hollins & McBlair, as principals, on account of their being interested in the importations for which they were given.

It was likewise admitted, that the fund in the hands of the trustees is insufficient for the payment of the partnership liabilities of S. Smith & Buchanan. The defendants further offered to prove, that at the period of the application of Lemuel Taylor for the benefit of the insolvent laws, as aforesaid, he was largely indebted to S. Smith & Buchanan; and in a sum more than sufficient to cover the whole amount due upon the duty bonds aforesaid, and still remains so indebted: to the admissibility of which said last offered evidence the plaintiffs, by their counsel, objected, and the court sustained said objection; being of opinion that the same was not evidence in this cause; to which opinion and refusal of the court to permit said evidence to be offered in evidence, the defendants, by their counsel, prayed leave to except, and that the court would sign and seal this bill of exceptions, which is accordingly done, this 11th day of November, 1837.

R. B. TANEY. [SEAL.]
U. S. HEATH. [SEAL.]

DEFENDANTS' 2D EXCEPTION.

THE UNITED STATES OF AMERICA *vs.* THOMAS ELLICOTT AND JONATHAN MEREDITH. } In the circuit court of the United States for the district of Maryland. No. 2.

The evidence having been offered by the plaintiffs and defendants, detailed in the defendants' first bill of exceptions, which is to be considered as herein inserted, the plaintiffs, by their counsel, prayed from the court the following instruction:

PLAINTIFFS' PRAYER.

If the jury shall find, from the evidence, that during the years 1818 and 1819, S. Smith & Buchanan, in conjunction with Hollins & McBlair, said S. Smith & Buchanan and Hollins & McBlair being severally engaged in mercantile pursuits in the city of Baltimore, made the importations in the ship Unicorn and the brig Brazillian, shown by the manifests, entries, &c. and that the goods therein men-

tioned were so imported in the proportion of two-thirds of the cargo of the ship Unicorn, on account of S. Smith & Buchanan, and one-third thereof on account of Hollins & McBlair; and in the proportion of five-ninths of the cargo of the brig Brazillian, on account of said S. Smith & Buchanan, and of four-ninths on account of Hollins & McBlair, the said S. Smith & Buchanan and Hollins & McBlair, being the owners respectively of the said cargoes in the proportions aforesaid. And if the jury shall likewise find that, on the 9th day of November, eighteen hundred and twenty, the said S. Smith & Buchanan executed and delivered to Jonathan Meredith and Thomas Ellicott, the defendants, the deed of conveyance, a copy of which is marked B. And shall further find that said defendants accepted the trust created by said conveyance; and that, as such trustees, they have received and now hold the sum of sixty thousand dollars; that then the plaintiffs are entitled to recover in this action the amount of the duties that accrued upon said importations in the ship Unicorn and brig Brazillian, to the extent of two-thirds of the first, and five-ninths of the last, with interest from the time said duties become payable to the present day, unless the said defendants shall satisfy the jury that said money, so due to the plaintiffs upon the importations aforesaid, has been paid to the said plaintiffs.

And the defendants, by their counsel, prayed from the court the following instructions.

DEFENDANTS' PRAYERS.

1st. That if the jury find, from the evidence, the duties claimed by the plaintiff in this action, and for the recovery of which this action is brought, became due on a joint importation of goods into the United States, in the ships Unicorn and Brazillian, by the firms of S. Smith & Buchanan and of Hollins & McBlair, as the joint owners of said goods, before and at the time of the importation and entry of the same; and that for the payment of the said duties, so becoming due on said joint importation, John S. Hollins, James A. Buchanan, and Lemuel Taylor executed to the plaintiff their joint and several bonds, dated 24th September, 1818, 6th February, 1819, 6th February, 1819, and 6th February, 1819, which have been offered, in evidence, by the defendants; and that said bonds, so executed, were delivered to, and accepted by, the plaintiff or its agent, authorized to receive the said duties, and take bonds for the payment of the same. And if the jury further find, from the evidence, that the said John S. Hollins, one of the obligors in said bonds, was, before and at the time of the said joint importation and entry of said goods, and at the time of the execution of said bonds, one of the partners of the said firm of Hollins and McBlair, and one of the said joint importers and joint owners of said goods, at the time when the said duties accrued thereon, for which said bonds were given: and, also, that the said James A. Buchanan, another of the obligors in said bonds, was, before and at the time of

the said joint importation and entry of said goods, and at the time of the execution of the said bonds, one of the partners of the said firm of S. Smith and Buchanan, and one of the said joint importers and joint owners of said goods, at the time when the said duties accrued thereon, for which said bonds were given: that then the said bonds, so as aforesaid given and accepted, operated, in law, as a satisfaction or extinguishment of the simple contract debt for said duties due on the said joint importation of goods by the said joint importers and owners.

2d. That if the jury find the facts stated in the defendants' first prayer; and if they also find, from the evidence, that after the said bonds were executed and accepted, as there stated, the plaintiff instituted its action on said bonds in the circuit court of the United States for the district of Maryland, and obtained judgments thereon against the said obligors in said bonds, Hollins, McBlair, and Taylor, for the amount of the said duties due, on the said joint importion, by said Smith and Buchanan, and Hollins and McBlair, and that said judgments are still unreversed, and in full force, that then said judgments were, and are, in law, an extinguishment of the simple contract debt due by said joint importers and owners, if any such existed, for the duties for which said bonds were given to, and judgments obtained by, plaintiff.

3d. That if the jury find the facts stated in the defendants' first and second prayers, and if they also find, from the evidence, that the moneys received by the defendants, as truetees of Smith and Buchanan, under the deed of trust to them, offered in evidence by the plaintiffs, are insufficient to pay the copartnership debts of said Smith and Buchanan, then the plaintiff is not entitled to recover, in this action, the said duties on said joint importation for which said bonds were given, and said judgments obtained.

4th. That if the jury find the facts stated in the defendants' first, second, and third prayers, and if they also find, from the evidence, that after said bonds were executed, and said judgments obtained by the plaintiff, and under and by virtue of the convention of indemnity, made and concluded at Paris on the fourth day of July, in the year eighteen hundred and thirty-one, between the Government of the United States, the plaintiff in this action, and the Government of France, and the act of Congress to carry said convention into effect, passed on the thirteenth day of July, in the year one thousand eight hundred and thirty-two, entitled "An act to carry into effect the convention between the United States and his majesty the king of the French, concluded at Paris on the 4th of July, 1831," and the proceedings under said act, the said Taylor, one of the obligors in said bonds, and against whom the plaintiff had recovered the said judgments, became entitled to a portion of the indemnity paid by France, under said treaty, to, and received by, the plaintiff, which was more than sufficient, after paying all other debts due by said Taylor to the plaintiff, to pay the amount of said judgments against Taylor: and

that the plaintiff, so being in possession of said Taylor's proportion of said indemnity, refused to pay the same over to said Taylor, and claimed the right to retain, and did retain, as much thereof as was sufficient to satisfy the aforesaid debt due to the plaintiff, by Taylor, on said judgments: and that the plaintiff had so retained, before the bringing of this action, and has ever since retained, under said claim, and now has so retained, of the said funds of the said Taylor, in its possession a sum of money, over and above all other debts due to the plaintiff by Taylor, sufficient to pay the whole amount of the said judgments against said Taylor, then the plaintiff is not entitled to recover in this action.

5th. That if the jury find the facts stated in the defendants' first, second, third, and fourth prayers; and if they also find, from the evidence, that the said moneys, of said Taylor, so retained by the plaintiff, were, and are so retained with the knowledge and acquiescence of Taylor and his trustee, Colt, and with the understanding, between said parties, that the moneys so retained are to be applied in satisfaction of the said judgments of the plaintiff against Taylor, if the amount of the duties for which said judgment is rendred, and said moneys are retained, is not recovered in this action: and if they also find that this action is instituted at the instance of Taylor, and his trustee, and for the purpose of enabling them to release and receive from the plaintiff the funds so retained by the recovery in it, then the plaintiff is not entitled to recover in this action.

6th. If the jury shall find, from the evidence, the facts stated in the first and second prayers of the defendants, and shall further find, from the evidence, that the trustee of said Lemuel Taylor is entitled to large amounts of money, in the possession of the Government, awarded to the said trustee, as a claimant, in right of the said Taylor, under the French treaty; and if the jury shall further find, from the evidence, that the whole of said amounts have been retained by the United States on account of the indebtedness of Taylor in the bonds and judgments given in evidence, with the exception of a balance, after such a retainer, due to said trustee, and paid over to him; and if the jury shall further find that the Government has no claim against the said Taylor, except on the bonds and the judgments above referred to; and if no suits was brought against the defendants until July 4th, 1836, and that large sums of money were paid over to the said defendants by the Government, who, at the time of such payment, retained the said amount awarded to the trustee of the said Taylor, that there is evidence from which the jury may infer the acceptance, by the plaintiff, of the security of the said bonds and judgments in satisfaction of the claim for all duties arising on the importations above mentioned.

Which said instructions, prayed on the part of the plaintiffs, the court accordingly gave, and rejected the prayers offered on the part of the defendants; to which opinion and instruction, on the part of the plaintiffs, and refusal to instruct the jury, as prayed by the de-

fendants, the said defendants, by their counsel, prayed leave to except, and that the court would sign and seal this bill of exceptions, which is accordingly done on this 11th day of November, 1837.

R. B. TANEY. [SEAL.]
U. S. HEATH. [SEAL.]

Afterwards, to wit, on the 11th day of November, in the year of our Lord one thousand eight hundred and thirty-seven, the aforesaid Jonathan Meredith and Thomas Ellicott, by their attorneys aforesaid, produced to the said circuit court here, the writ of the United States of America for the correcting of errors of, and upon the premises, commanding the record and proceedings of the judgement aforesaid, so aforesaid rendered, with all things concerning the same to be transmitted to the Supreme Court of the United States, to be held at the city of Washington, on the second Monday in January next, which said writ of error is in the words, and of the tenor following, to wit:

United States of America, ss.

The President of the United States to the judges of the circuit court of the United States for the district of Maryland, *greeting*:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea, which is in the circuit court [SEAL.] before you, or some of you, between the United States of America, plaintiffs, and Jonathan Meredith and Thos. Ellicott, defendants, a manifest error hath happened, to the great damage of the said Jonathan Meredith and Thomas Ellicott, as by their complaint appears. We being willing that error, if any hath been, duly should be duly corrected, and full and speedy justice done to the parties aforesaid, in this behalf, do command you, if judgment be therein given, that that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday in January next, in the said Supreme Court, to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States should be done.

Witness: the honorable Roger B. Taney, chief justice of our Supreme Court, the first Monday in August, in the year of our Lord one thousand eight hundred and thirty-seven.

Issued 11th November, 1837.

THOS. SPICER,
Clerk Cir. Court.

In pursuance whereof, and according to the form and effect of the act of Congress in such case made and provided, a transcript of the record and proceedings of the judgment aforesaid, so as aforesaid